



# OFFICE OF AUDITOR OF STATE

STATE OF IOWA

State Capitol Building  
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

David A. Vaudt, CPA  
Auditor of State

## NEWS RELEASE

Contact: David A. Vaudt  
515/281-5835  
or Tami Kusian  
515/281-5834

FOR RELEASE February 9, 2005 10:30 a.m.

Auditor of State David A. Vaudt today released a report on a special investigation of the Iowa Department of Public Health (IDPH). The report covers the period July 1, 2001 through February 29, 2004. The special investigation was requested by IDPH officials as a result of concerns regarding the amount of fees deposited for birth certificates and registrations.

Vaudt reported the special investigation identified \$132,515 of undeposited fees from hospitals for birth certificates and registrations. Vaudt also reported it could not be determined whether additional fees from hospitals for birth certificates and registrations may have been undeposited during the time period reviewed because adequate records were not available from all hospitals. In addition, Vaudt reported it could not be determined whether other birth certificate and registration fees were undeposited because it was not possible to confirm all fees remitted to IDPH for birth certificates and registrations of births occurring outside hospitals.

The IDPH Cashier is responsible for depositing fees collected by the Department and ensuring the deposits are properly recorded. Vaudt reported the sequence of transactions recorded by the IDPH Cashier during the time period of the investigation could not be accounted for. In addition, the mail containing birth certificate fees, birth registration fees and other fees received by IDPH was not secured in the centralized mail room or the vital records work area during the period of the investigation.

Vaudt also reported IDPH has implemented several internal control improvements that provide additional assurance fees received by IDPH are properly deposited. IDPH officials have revised certain procedures to ensure the internal control weaknesses identified during the investigation have been properly resolved.

Copies of the report have been filed with the Polk County Attorney's Office, the Attorney General's Office and the Division of Criminal Investigation. A copy of the report is available for review on the Auditor of State's web site at <http://auditor.iowa.gov/specials/specials.htm> and in the Office of Auditor of State.

###

**SPECIAL INVESTIGATION OF THE  
IOWA DEPARTMENT OF PUBLIC HEALTH**

**FOR THE PERIOD  
JULY 1, 2001 THROUGH FEBRUARY 29, 2004**



## Table of Contents

Auditor of State's Report		3-4
Investigative Summary:		
Background Information		5-9
Detailed Findings		9-14
Recommended Control Procedures		14-15
Exhibits:	<u>Exhibit</u>	
Summary of Findings	A	18-19
Birth Certificate and Registration Fees Remitted by Hospitals	B	20-25
Missing Summary Reports	C	27-39
Variances from Summary Reports	D	40-43
Comparison of Cash Per VRS Revenue Report and Cash Deposited:		
For the Fiscal Year Ended June 30, 2002	E-1	44-52
For the Fiscal Year Ended June 30, 2003	E-2	53-60
For the Period July 1, 2003 through February 29, 2004	E-3	61-66
Staff		67
Appendices:	<u>Appendix</u>	
Copy of a Summary Report	1	71
Copy of a Portion of a "Z-tape"	2	73
Copy of a Portion of an Internal Tape	3	74-75
Flowchart of Selected Fees Collected	4	76-77



# OFFICE OF AUDITOR OF STATE STATE OF IOWA

David A. Vaudt, CPA  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

## Auditor of State's Report

To Dr. Mary Mincer Hansen, Director  
of the Iowa Department of Public Health:

As a result of concerns identified by and at the request of officials of the Iowa Department of Public Health (IDPH), we conducted a special investigation of certain fees received by IDPH and their subsequent deposit. We have applied certain tests and procedures to selected financial transactions for the period July 1, 2001 through February 29, 2004. Based on a review of relevant information and discussions with IDPH officials and personnel, we performed the following procedures.

- (1) Evaluated internal controls surrounding the collection of certain fees to determine whether adequate policies and procedures were in place and operating effectively. We specifically reviewed controls in place in the mailroom, cashier's office and the vital records area and walk-up window within the Bureau of Health Statistics.
- (2) Obtained copies of Summary Reports submitted by hospitals, when available. The reports document the fees submitted to IDPH for birth certificates and registrations. Not all hospitals retained copies of the Summary Reports for the entire period of July 1, 2001 through February 29, 2004. We:
  - Compared the Summary Reports obtained from the hospitals to copies filed by IDPH to determine which reports, if any, were not on file.
  - Determined if the fees for birth certificates and registrations recorded on the Summary Reports filed at IDPH were properly deposited.
  - Compiled the amounts collected for home births. That amount, added to the total fees documented on the Summary Reports from the hospitals, was compared to the amount recorded as deposited on the Iowa Financial Accounting System (IFAS).
- (3) Examined cash receipt documents prepared by the IDPH Cashier to determine if they were properly supported.
- (4) Examined notations made on the cash receipt documents by employees of the State Treasurer's Office to determine the amount of cash included in each deposit. We then compared the notations made by employees of the State Treasurer's Office to documentation prepared by the staff in the vital records area of the Bureau of Health Statistics to determine if cash received and processed by the Bureau was subsequently deposited.

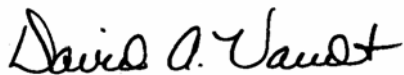
These procedures identified \$132,515 of undeposited fees from hospitals for birth certificates and registrations for the period July 1, 2001 through February 29, 2004. Because Summary Reports of birth certificates and registration fees were not available from all hospitals, we are unable to determine whether additional fees from hospitals for birth certificates and registrations may have been undeposited during this time period. In addition, because we were unable to confirm the fees remitted to IDPH for home birth certificates and registrations, we are unable to determine if other birth certificate and registration fees were properly deposited.

Also, because the sequence of transactions recorded on the IDPH Cashier's validation machine could not be accounted for and because the mail containing checks and cash was not secured in the centralized mail room or the vital records work area, we are unable to determine if other fees received by IDPH were properly deposited. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A to E-3** of this report.

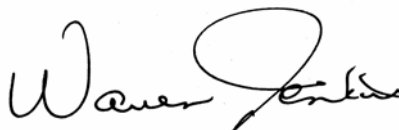
The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Iowa Department of Public Health, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Polk County Attorney's Office, the Division of Criminal Investigation and the Attorney General's Office.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the Iowa Department of Public Health and the Division of Criminal Investigation during the course of our review.



DAVID A. VAUDT, CPA  
Auditor of State



WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

November 4, 2004

Iowa Department of Public Health  
Investigative Summary

### **Background Information**

The Iowa Department of Public Health (IDPH) provides general supervision of the State's public health, promotes public hygiene and sanitation, performs health promotion activities, prepares for and responds to bioemergency situations and enforces laws on public health. The Department's programs are conducted through five major divisions, including the Division of Behavioral Health and Professional Licensure and the Division of Environmental Health.

The Division of Behavioral Health and Professional Licensure includes the Bureau of Professional Licensure which provides coordination and support to 19 licensure boards regulating more than 30 professions. The Bureau also licenses and regulates about 90,000 individuals and 7,250 businesses. When the individuals and businesses obtain or renew their licenses, they often are required to submit a fee to IDPH. Fees collected by the Bureau of Professional Licensure range from \$10 to \$225.

The Division of Environmental Health provides technical assistance to local boards of health, local environmental health professionals, public health nurses and local communities in areas relating to environmental health. Within the Division, there are several bureaus, each with a specific purpose. Some bureaus collect fees for specific types of registrations, licenses or certificates associated with the operations of the bureau.

- The Bureau of Radiological Health licenses and inspects facilities using radioactive materials. The Bureau also licenses people using radioactive materials or operating radiation-emitting machines.
- The Bureau of Environmental Health Services monitors and regulates hazardous substances such as waste products, pesticides, radon and other toxins. In addition, the Bureau oversees swimming pool and spa inspections, tattoo artists, programs which monitor consumer product safety and grade "A" milk production.
- The Bureau of Health Statistics is responsible for registering all vital events in Iowa and providing certified copies of the events when appropriate. The Bureau also compiles health statistics for the State.

According to IDPH, the vital records area of the Bureau of Health Statistics registers approximately 100,000 events and issues about 85,000 certified copies annually. The Bureau collects fees for registering births and issuing copies of birth, death and marriage certificates. The Bureau also collects fees for marriage license applications and other various events.

Births are registered with IDPH by hospitals where the births occur. The hospitals also initially collect the registration and certificate fees for the births and subsequently remit the payments to IDPH. Prior to July 1, 2003, the hospitals collected \$10 from parents to register a birth and \$10 for a copy of the child's birth certificate. After July 1, 2003, the registration fee increased to \$15. The hospitals are allowed to waive the fees when the parents' financial situation warrants.

In March 2004, there were approximately 90 hospitals in Iowa delivering babies and registering births. The hospitals prepare Summary Reports including the name of each child, date of birth, parents' name and address and fee information. The reports also include a "fee status" column which documents whether the fees for birth registration and a copy of the birth certificate were paid, waived or not paid for each birth reported. A copy of a Summary Report prepared by the hospitals is included in **Appendix 1**. The reports are periodically submitted to IDPH along with the fees collected.

The manner in which fees are collected and submitted is not consistent among the hospitals. Some hospitals collect payment from the parent in the form of cash or a check. Checks collected may be payable to either the hospital or IDPH. Other hospitals include the fees in the parent's hospital bill. Some hospitals submit the cash and/or checks collected from the parents. Others deposit the fees and submit one check drawn on a hospital account. Some hospitals mail the Summary Reports and fees through the mail. Some use certified mail while others use commercial postal services. In addition, the time period between reports is not consistent. Some hospitals submit reports and fees weekly or bi-weekly depending on the number of babies delivered by the hospital. Others submit reports monthly or on an irregular schedule.

In addition to the Summary Reports submitted to IDPH through the mail, the hospitals also submit an electronic record of births. The electronic record, referred to as a receiving log, details a complete listing of all births occurring since the last report submitted. Each hospital is assigned a specific block of time on a given day each week to submit the reports via a modem. Hospitals with a larger volume of births are assigned two separate blocks of time.

Once the receiving log is submitted by the hospitals, it is used by personnel in the Bureau of Health Statistics to generate birth certificates. In accordance with section 144.13 of the *Code of Iowa*, IDPH is required to register all births and issue a birth certificate within seven days of the birth. Because of the *Code* requirement and the lack of timely payment by some hospitals, IDPH does not ensure fees have been collected prior to registration of the birth and issuance of the birth certificate. According to the Bureau Chief of Health Statistics, someone from the Bureau was to periodically trace information on randomly selected receiving logs to the associated Summary Report and fees to ensure the report and fees were received. However, this procedure was low priority and not performed on a regular basis as a result of limited resources.

Births occurring outside hospitals, referred to as "home births", are also registered with IDPH. According to the Bureau Chief of Health Statistics, the information for these births along with applicable fees may be provided directly to IDPH at the public access window in the Bureau or may be mailed. The home births are added to the receiving log by personnel within the Bureau of Health Statistics.

Certified copies of birth, death or marriage certificates may be requested by telephone, in-person or through a postal service. The \$10 fee per copy is payable by cash, check or money order.

## **DEPOSIT OF FEES**

**Licensing** – Most of the fees collected by IDPH for licensing are received through the mail. Prior to March 2004, all of IDPH's mail was received and sorted in an unsecured centralized mail processing area. After March 2, 2004, IDPH secured the area where mail is received and sorted.

Once sorted, the mail, including all fees, is picked up by staff from IDPH's various divisions and bureaus. The procedures used to process applications and license renewals vary by area. However, each area ensures the appropriate fees are collected prior to issuance of the license or other service requested. After processing the license, renewal or other requested service, the requested documentation is mailed to the licensee and the fees, along with appropriate documentation, are forwarded to the IDPH Cashier.

**Vital Records** – A majority of the fees collected by IDPH for registration of events and copies of certificates are received through the mail. As stated previously, prior to March 2004, all mail was received and sorted in an unsecured mail processing area. Once sorted, mail containing requests for vital records, including all fees, was picked up by a mail clerk from the vital records area of the Bureau of Health Statistics.



After returning to the vital records area of the Bureau, the mail clerk sorts the mail between Summary Reports from hospitals, requests for certified copies and all other correspondence. The Summary Reports are provided to another staff member who reviews them to ensure completeness and compares them to the funds received. The funds are then forwarded with the Summary Reports to the IDPH Cashier for deposit.

The mail clerk also ensures all requests for certified copies are made by an eligible party, are properly paid for and contain all required components for processing. She also restrictively endorses any checks for eligible requests. Any ineligible requests and associated payments are returned to the individual. All eligible requests are entered into a computerized system and assigned a tracking number.

Based on the volume of mail, some Summary Reports and requests for certified copies may remain in the vital records area for a day or more before it is sorted, logged and processed. While the vital records area is secured and the mail is stored in a file drawer overnight, the mail is still accessible during normal working hours when the mail clerk is not sitting at her desk.

**IDPH Cashier** – The IDPH Cashier is responsible for depositing checks, cash and money orders collected by the Department with the Treasurer of State's Office and ensuring the deposits are properly recorded. All funds collected for licensing and the Bureau of Health Statistics are accompanied by specific documentation. The IDPH Cashier is to record the date, amount and type of fee on the documentation for each transaction. The IDPH Cashier is also responsible for preparing the cash receipt document (CR) which acts as a deposit slip when the funds are remitted to the Treasurer of State's Office for deposit to the bank.

Using a validation machine programmed to record the type of fee received, the IDPH Cashier is responsible for keying in the amount received for each transaction. The documentation accompanying the fee is to be validated by the IDPH Cashier using a printer connected to the machine. The validation information includes:

- a sequential 4-digit validation number,
- the dollar amount,
- the date and
- an abbreviated description of the type of fee.

The validated documents are returned to the appropriate licensing area or the Bureau of Health Statistics. The licensing documentation is filed in each area of IDPH in a manner best suited to the needs of that area. Some areas file the documentation by licensee while others file it by the date processed. The Summary Reports returned to Health Statistics are filed by hospital.

The validated information recorded on the documentation returned to each licensing area and the Bureau of Health Statistics is also recorded on one of two tapes generated by the validation machine. An internal tape should capture each individual transaction validated by the IDPH Cashier. The tape is an ongoing record of the deposit activity. Rather than being torn off with each deposit, it is continuous for a period of time (usually several weeks). The internal tape is to be changed by the IDPH Cashier only when it is exhausted and then stored.

An external tape is generated by the validation machine when it is totaled to prepare a deposit. The tape is referred to as a "Z-tape". The total funds recorded for each type of fee (since the last time the machine was totaled) is printed on the tape. The "Z-tape" is used to prepare the CR and balance the amount recorded to the cash, checks and money orders taken to the Treasurer of State's Office for deposit.

Prior to depositing the cash and checks with the Treasurer of State's Office, the "Z-tape" and the CR document are reviewed by someone independent of their preparation. The reviewer initials the CR to document it agrees with the "Z-tape." The internal tape was not used during the review or reconciliation process. After approval, the CR is returned to the IDPH Cashier who takes the document along with the cash, checks and money orders to the Treasurer of State's Office for deposit.

A copy of a portion of a "Z-tape" and an internal tape are included in **Appendices 2** and **3**, respectively. A flow chart of the deposit process is included in **Appendix 4**.

Patricia Burgett, Accounting Clerk I, started employment with the State of Iowa on February 2, 1986. As the IDPH Cashier, Ms. Burgett was to validate supporting documentation, prepare the CR documents, balance the fees and carry the daily deposits to the Treasurer of State's Office. When Ms. Burgett was out of the office, a back-up IDPH Cashier performed her duties.

### UNDEPOSITED FEES

In late February 2004, IDPH officials were notified by a hospital that a parent's check sent to IDPH for birth certificate and registration fees had not been redeemed. Upon review by IDPH staff, it was discovered staff from the Bureau of Health Statistics had registered the birth and issued the certificate to the parents based on the electronic receiving log. However, the Summary Report including the birth submitted to IDPH along with the fees from the hospital was not filed and the fees had not been deposited.

While researching the undeposited fees from the hospital, IDPH financial staff also reviewed other accounting records associated with deposits made by the IDPH Cashier. The records included the "Z-tapes" and internal tapes from the validation machine and the CR documents prepared by the IDPH Cashier. During this review, IDPH financial staff determined only two internal tapes were available for review, one of which was removed from the validation machine by the Bureau Chief of Finance. Upon inquiry, Ms. Burgett told the Bureau Chief of Finance she had destroyed all other internal tapes.

IDPH financial staff also discovered the transaction numbers recorded on both of the internal tapes available could not be sequentially accounted for. As a result, IDPH staff could not determine if all fees were properly deposited. We also reviewed the internal tape and have not been able to determine why certain transactions were not recorded. In addition, we are not able to determine what specific transactions should have been recorded on the tape or were processed using the validation machine.

In addition to the identification of the undeposited fees from the hospital, the Bureau Chief of Finance identified concerns regarding the amount of fees collected for birth registrations. While the number of births registered was changing, the amount of associated fees recorded was not changing at a comparable rate. **Table 1** summarizes the number of births and the associated fees compiled by IDPH personnel for fiscal years 2000 through 2003.

**Table 1**

<b>Fiscal Year</b>	<b>Number of Registered Births</b>	<b>Increase/ (Decrease) from prior year</b>	<b>Birth Registration Fees</b>	<b>Increase/ (Decrease) from prior year</b>
2000	37,720	-	\$ 234,918	-
2001	39,227	3.9%	228,624	(2.7%)
2002	37,513	(4.4%)	210,890	(7.7%)
2003	37,076	(1.1%)	206,270	(2.2%)

Source: IDPH Bureau of Finance

IDPH financial staff also reviewed the fiscal year 2004 year-to-date information for birth registration fees and identified concerns. In spite of the increased registration fee effective at the beginning of fiscal year 2004, the amounts deposited were less than expected.

As a result of the concerns identified, IDPH officials requested the Office of Auditor of State conduct an investigation of certain fees received by the Department and their subsequent deposit. IDPH officials also requested the assistance of the Division of Criminal Investigation (DCI). We performed the procedures detailed in the Auditor of State's Report for the period July 1, 2001 through February 29, 2004.

### **Detailed Findings**

These procedures identified \$132,515 of undeposited fees from hospitals for birth certificates and registrations for the period July 1, 2001 through February 29, 2004. Because Summary Reports of birth certificate and registration fees were not available from all hospitals, we are unable to determine whether additional fees from hospitals for birth certificates and registrations may have been undeposited during this time period. In addition, because we were unable to confirm the amounts remitted to IDPH for home birth certificates and registrations, we are unable to determine if other birth certificate and registration fees were properly deposited.

Also, because the sequence of transactions recorded on the IDPH Cashier's validation machine could not be accounted for and because the mail containing fees was not secured in the centralized mail room or the vital records work area, we are unable to determine if other fees received by IDPH were properly deposited.

Our findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

### **LICENSING**

When individuals and businesses obtain or renew their licenses, they often are required to submit a fee to IDPH. Most of the fees collected for licenses are received through the mail. Because prior to March 2004, all of IDPH's mail was received and sorted in an unsecured mail processing area, we cannot be sure all fees were received by the appropriate licensing area for processing. However, we believe the risk of applications or license renewal requests and the related fees being removed from the mailroom and going undetected is minimal. IDPH would likely be contacted by the applicant or licensee in a timely manner inquiring about the status of their request, thus alerting IDPH staff to the problem. After March 1, 2004, the mail processing area was secured.

However, once the fees collected by the licensing areas are submitted to the IDPH Cashier's Office, they become commingled with fees collected by other bureaus and divisions of the Department. While most of the fees for licenses are in the form of checks, some payments are made in cash. Once submitted to the IDPH Cashier, the cash is susceptible to substitution for checks received by other bureaus and divisions.

### **BIRTH CERTIFICATE AND REGISTRATION FEES**

**Hospital Births** - From IDPH staff, we obtained a listing of all Iowa hospitals delivering babies in March 2004. We contacted each of the hospitals and requested copies of the Summary Reports submitted by the hospitals to IDPH between July 1, 2001 and February 29, 2004. Of the 90 hospitals contacted, 83 provided us copies of the Summary Reports they submitted for the time period requested, 3 hospitals did not maintain copies for the entire period but submitted the copies they had available (two starting in January 2003 and one starting in June 2003), and 3 hospitals refused to provide copies to us. The remaining hospital did not provide any copies to us because they waived all fees for birth registrations or certificates. The 3 hospitals that did not submit copies of Summary Reports do not deliver a large number of babies.

Using copies of the Summary Reports submitted by the hospitals at our request, we compiled the payments made by hospital for birth certificate and registration fees. The amounts paid are summarized in **Table 2** and are listed by hospital in **Exhibit B**.

<b>Table 2</b>			
<b>Period</b>	<b>Amounts Confirmed by Hospitals</b>		
	<b>Birth Certificate Fees</b>	<b>Birth Registration Fees</b>	<b>Total</b>
07/01/01 – 06/30/02	\$ 211,500	211,480	422,980
07/01/02 – 06/30/03	218,570	218,700	437,270
07/01/03 – 02/29/04	143,610	210,420	354,030
Total	\$ 573,680	640,600	1,214,280

As we compiled the certificate and registration fees from the Summary Reports received from the hospitals, we also compared each report to the original reports filed within the Bureau of Health Statistics. As previously stated, each Summary Report received by IDPH and subsequently validated when the fees are deposited is filed within the Bureau by hospital. By comparing the copies of the Summary Reports submitted to us by the hospitals to the filed reports, we identified 427 Summary Reports that were not validated and subsequently filed by IDPH. Seventeen of the unfiled reports contained only births for which both the certificate and registration fee were waived. The Summary Reports for which fees were remitted, but a copy of the report was not filed by IDPH, are listed in **Exhibit C**. The total amounts and number of the missing Summary Reports are also summarized in **Table 3**.

After compiling a list of Summary Reports not filed by IDPH, we sorted the list by hospital and determined the two hospitals with the most missing Summary Reports were the University of Iowa Hospital and Finley Hospital in Dubuque. We identified missing Summary Reports for the two hospitals that totaled over \$7,000 each. We spoke with a representative of Finley Hospital who told us the hospital had received a number of complaints from patients about checks for birth certificates and registration fees not being redeemed. According to the representative, the complaints had been coming into the hospital for some time. Because the unredeemed checks were written by the patients on their personal accounts, we are unable to determine the amount of checks not cashed.

<b>Table 3</b>		
<b>Period</b>	<b>Missing Summary Reports</b>	
	<b>Amount</b>	<b>Number</b>
07/01/01 – 06/30/02	\$ 2,980	51
07/01/02 – 06/30/03	7,140	43
07/01/03– 02/29/04	59,735	333
Total	\$ 69,855	427

The amounts listed in **Exhibit C** and summarized in **Table 3** represent only a portion of the birth certificate and registration fees identified in **Exhibit A** as undeposited from July 1, 2001 through February 29, 2004. The remaining undeposited amount appears to have resulted from checks being substituted for cash.

Using the Summary Reports from the hospitals, we also reconciled the number of individual birth certificate and registration fees marked as paid to the total amount the hospital reported it remitted. During this process, we identified:

- some hospitals incorrectly split payments between certificate fees and registration fees.
- some hospitals did not clearly indicate, or did not indicate at all, whether individuals paid the fees or if the fees were waived.
- some hospitals did not record the total amount remitted.

We also compared the Summary Reports from the hospitals to the validated Summary Reports filed by IDPH to determine if the amount validated by the IDPH Cashier agreed with the total amount reported by the hospital as paid. We identified a number of instances in which the amount reported by the hospital differed from the amount validated by the IDPH Cashier. We compiled a listing of the variances identified between the copies of the Summary Reports submitted to us and the validated copies on file with IDPH. The variances are summarized in **Table 4** by fiscal year and listed in **Exhibit D** by hospital.

<b>Table 4</b>			
<b>Net Variances from Summary Reports</b>			
<b>Period</b>	<b>Birth Certificate Fees</b>	<b>Birth Registration Fees</b>	<b>Total</b>
07/01/01 – 06/30/02	\$ 3,145	3,125	6,270
07/01/02 – 06/30/03	1,880	1,780	3,660
07/01/03 – 02/29/04	1,315	2,655	3,970
Total	\$6,340	7,560	13,900

We also compiled a listing of the amount of birth certificate and registration fees validated by the IDPH Cashier for hospitals that did not submit copies of Summary Reports to us for the period of our review. The fees validated on the reports are summarized in **Table 5** and included in **Exhibit A**.

<b>Table 5</b>			
<b>Summary Reports Not Submitted by Hospitals</b>			
<b>Period</b>	<b>Birth Certificate Fees</b>	<b>Birth Registration Fees</b>	<b>Total</b>
07/01/01 – 06/30/02	\$ 5,350	5,350	10,700
07/01/02 – 06/30/03	4,420	4,360	8,780
07/01/03 – 02/29/04	1,910	2,780	4,690
Total	\$ 11,680	12,490	24,170

**Home Births** - In addition to births registered by hospitals, home births are periodically reported to IDPH and fees are collected for the birth certificate and registration. Rather than confirm the amount of fees collected for the home birth certificates and registrations, we compiled the fee information from data maintained by IDPH. **Table 6** summarizes the fees.

<b>Table 6</b>			
<b>Period</b>	<b>Home Births</b>		<b>Total</b>
	<b>Birth Certificate Fees</b>	<b>Birth Registration Fees</b>	
07/01/01 – 06/30/02	\$ 3,740	3,690	7,430
07/01/02 – 06/30/03	3,610	3,510	7,120
07/01/03 – 02/29/04	2,910	3,705	6,615
Total	\$ 10,260	10,905	21,165

**Reconciliation of Summary Reports** - Using the information compiled from our review of the Summary Reports, we reconciled the Summary Reports submitted to us by the hospitals to deposits of birth registration fees recorded on the Iowa Financial Accounting System (IFAS). The reconciliation is summarized in **Table 7** and illustrated in **Exhibit A**.

For the period July 1, 2001 through February 29, 2004, we identified \$132,515 of undeposited birth certificate and registration fees from hospitals. Because Summary Reports of birth certificates and registration fees were not available from all hospitals, we are unable to determine whether additional fees from hospitals for birth certificates and registrations may have been undeposited during this time period. In addition, because we were unable to confirm the amounts remitted to IDPH for home birth certificates and registrations, we are unable to determine if other birth certificate and registration fees were properly deposited.

<b>Table 7</b>			
<b>Description</b>	<b>Reconciliation</b>		<b>Total</b>
	<b>Birth Certificate Fees</b>	<b>Birth Registration Fees</b>	
Amount deposited per IFAS #	\$ 539,755	601,245	1,141,000
Less:			
Summary Report Variances ( <b>Table 4</b> )	6,340	7,560	13,900
Summary Reports Not Submitted ( <b>Table 5</b> )	11,680	12,490	24,170
Home Births ( <b>Table 6</b> )	10,260	10,905	21,165
Adjusted IFAS amount	511,475	570,290	1,081,765
Amount confirmed per hospitals	573,680	640,600	1,214,280
Difference	\$ 62,205	70,310	132,515

# Adjusted for payments deposited to IFAS in March 2004. See **Exhibit A** for additional information.

## CASH RECEIPT LOG

Within the Bureau of Health Statistics, a daily report of floor and window activity is prepared. Floor activity includes payments for requests for copies of vital records received by IDPH through the mail. Window activity includes payments for copies requested at the customer service window within the Bureau. The daily report is prepared using the same computer system used to process the request and record the payment collected. The report is referred to as the VRS Revenue Report and it summarizes the amount of funds collected by area (floor or window) and by type (check, cash or money order). The report does not include birth certificates or registration fees submitted by hospitals.

We received a summary of all VRS Revenue Reports from IDPH officials for the period of our review. Using IFAS, we were able to obtain a complete listing of all CR documents for the same time period. Because all CR documents prepared by the IDPH Cashier's Office started with the series "58808" or "588PB", we were able to isolate the deposit records containing the window, hospital and licensing activity. Using the listing, we obtained IDPH's copy of each CR document prepared in the IDPH Cashier's Office. Each CR document contained the initials or signature of the preparer. As the IDPH Cashier, Ms. Burgett prepared the majority of the CR documents beginning with "58808" and all CR documents beginning with "588PB". However, CR documents were periodically prepared by a back-up IDPH Cashier. By reviewing the list of CR documents prepared by Ms. Burgett, we determined she did not prepare deposits on a daily basis as was to be done in accordance with IDPH policy.

According to an employee of the Treasurer of State's Office, who spoke with the Bureau Chief of Finance, when Ms. Burgett took funds to the State Treasurer's Office for deposit, she insisted the cashier with whom she left the deposit count the cash and make a notation of the amount on the face of the CR document. Therefore, documentation was available of the amount of cash Ms. Burgett deposited with the State Treasurer's Office. If the notation on the copy maintained by IDPH was not readable, we reviewed the original CR document maintained by the State Treasurer's Office to determine the amount of cash deposited. Using the CR documents, we compiled a listing of the deposits made to the Treasurer's Office and identified the portion of the deposit made in cash.

To determine if the calculated amount of undeposited fees was reasonable, we used the listing of deposits to compare the cash recorded on the VRS Revenue Report to the cash deposited with the Treasurer of State by the IDPH Cashier. As stated previously, the VRS Revenue Report identified cash collected from floor and window activity while the CR document contains the floor and window activity as well as the hospital and licensing fees. However, because the fees from the hospitals contain sizable amounts of cash, we expected the amounts of cash documented on the CRs to exceed the amounts of cash on the VRS Revenue Reports. The comparison performed showed the cash on the VRS Revenue Report often exceeded the amount deposited with the Treasurer of State. The comparisons of deposits are listed by fiscal year in **Exhibits E-1** through **E-3**. The differences between the amounts are summarized in **Table 8**. The comparison of deposits demonstrates the calculated undeposited birth certificate and registration fees amount of \$132,515 as shown in **Exhibit A** is reasonable.

**Table 8**

Period	Cash Amounts Per:			Exhibit
	VRS Revenue Report	CR Documents	Difference	
07/01/01 – 06/30/02	\$ 83,710.00	26,288.92	57,421.08	<b>E-1</b>
07/01/02 – 06/30/03	85,861.00	38,000.03	47,860.97	<b>E-2</b>
07/01/03 – 02/29/04	52,075.00	18,732.23	33,342.77	<b>E-3</b>
Total	\$ 221,646.00	83,021.18	138,624.82	

As the primary IDPH Cashier, Ms. Burgett had daily access to the cash and checks collected by the Department. She also prepared accounting records and the deposits for the Department. Due to the nature of her job duties, she had the ability to substitute checks for cash received by IDPH. This action could occur when payments for birth certificates and registrations by hospitals are not recorded and go undetected when the validated Summary Reports are not compared to the electronic receiving log of births. During an interview with a representative of the DCI, Ms. Burgett stated she had substituted checks for cash.

However, we are unable to determine if the undeposited fees from hospitals for birth certificates and registrations we identified were misappropriated from the IDPH Cashier's Office or elsewhere within IDPH. Because the mail room where some fees were initially received was not secure prior to March 2004, we are unable to determine if all fees were delivered to the Bureau of Health Statistics for processing. In addition, because the mail was not immediately processed within the Bureau of Health Statistics, some envelopes from hospitals containing Summary Reports and fees may have been taken from the Bureau before the fees were recorded.

During an interview with a representative of the DCI, Ms. Burgett admitted to not depositing approximately \$1,200 - \$1,400 of fees submitted to IDPH. Based on procedures performed by IDPH and DCI, Ms. Burgett was terminated from employment on March 23, 2004. We are unable to determine if other IDPH employees received fees that should have been deposited by the Department.

### **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the Iowa Department of Public Health to process various fees received. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide that the actions of one individual will act as a check on those of another and provide a level of assurance that errors or irregularities will be noted within a reasonable time during the course of normal operations. During the course of our investigation, we made recommendations to further strengthen the Iowa Department of Public Health's internal control. The recommendations have been implemented by the Department as identified below.

- A. Issuance of Certificates and Licenses – To comply with time requirements established by Chapter 144 of the *Code of Iowa*, the Bureau of Health Statistics issues birth certificates and registers births without regard to whether the associated fees have been received.

During our financial audit, an IDPH representative stated the electronic receiving logs were periodically compared to the Summary Reports to ensure fees were received for birth certificates and registrations requested by hospitals. However, based on our observations and subsequent discussions with IDPH personnel, the comparisons were not being performed due to a lack of staff resources. As a result, IDPH staff were not able to identify, in a timely manner, birth certificate and registration fees from certain hospitals had not been deposited.

Licenses, certificates and copies of other vital records are issued only after payment for the request has been made.

Current Status – IDPH has implemented procedures to ensure fees for birth certificates and registrations are made in a timely manner from the date of their issuance. To ensure timely payments, the electronic issuance reports are reconciled to the amounts reported by the hospitals on the Summary Reports and subsequently validated.

- B. Review of Deposits – Prior to making deposits with the Treasurer of State's Office, the CR document and the totals on the "Z-tape" were reviewed and approved by someone independent of their preparation. However, the "Z-tape" did not include detailed transactions so the reviewer could not sequentially account for each transaction. The internal tape prepared by the validation machine was not reviewed.



Current Status - IDPH has obtained a new validation machine and now reviews all documents prepared by the IDPH Cashier and periodically scans a tape containing detailed transactions to ensure all transactions are properly recorded.

- C. Remittance of Payment – During the period of our review, a number of hospitals remitted cash, checks and money orders to IDPH for birth certificate and registration fees collected by the hospital.

Current Status - On September 1, 2004, IDPH sent a letter to all Iowa hospitals delivering babies stating the hospitals may no longer remit cash payments for the birth certificate and registration fees.

- D. Mail Room – Prior to March 2004, IDPH used a mailroom with unrestricted access. Some of the mail contained cash and checks.

Current Status - IDPH has restructured the mail room and access is now limited to authorized individuals.

**Special Investigation of the  
Iowa Department of Public Health**

## **Exhibits**

Iowa Department of Public Health  
Summary of Findings

For the Period July 1, 2001 through February 29, 2004

	<u>Table</u>	<u>Fiscal Year Ended June 30, 2002</u>	
<b>Amount Deposited per IFAS:</b>			
Birth Certificate Fees ^^		\$ 210,890	
Birth Registration Fees		210,890	
Less:			
Variances between Summary Reports from Hospitals and Validated Summary Reports:	<b>4</b>		
Birth Certificate Fees		(3,145)	
Birth Registration Fees		(3,125)	
Summary Reports Not Submitted by Hospitals:	<b>5</b>		
Birth Certificate Fees		(5,350)	
Birth Registration Fees		(5,350)	
Payments for Home Births:	<b>6</b>		
Birth Certificate Fees		(3,740)	
Birth Registration Fees		(3,690)	
Add:			
Birth Certificate Fees deposited after 03/01/04		-	
Birth Registration Fees deposited after 03/01/04		-	
IFAS Adjusted to Confirmed Hospitals			397,380
<b>Amounts Paid to IDPH per the Summary Reports from Hospitals:</b>			
Birth Certificate Fees	<b>2</b>	\$ 211,500	
Birth Registration Fees		211,480	422,980
<b>Calculated Undeposited Fees for Birth Certificates and Registrations</b>			<u><u>\$ 25,600</u></u>

^^ The amount recorded on IFAS for Birth Certificates includes deposits for copies of birth certificates not associated with Birth Registrations. Fees are received from County Recorders and individuals for copies of birth certificates. Because we want to assess only the fees received from hospitals for certificates issued at the time of Birth Registration, we calculated the amount of Certificate Fees received by IDPH by using the Birth Registration information recorded on IFAS. During the two fiscal years ended June 30, 2003, the fee for birth certificates was the same as the fee for birth registration. Effective July 1, 2003, the registration fee increased to \$15 while the certificate fee remained at \$10.

<b>Fiscal Year Ended June 30, 2003</b>		<b>July 1, 2003 - February 29, 2004</b>		<b>Totals</b>	
206,270		114,135		531,295	
206,270		171,205		<u>588,365</u>	1,119,660
(1,880)		(1,315)		(6,340)	
(1,780)		(2,655)		<u>(7,560)</u>	(13,900)
(4,420)		(1,910)		(11,680)	
(4,360)		(2,780)		<u>(12,490)</u>	(24,170)
(3,610)		(2,910)		(10,260)	
(3,510)		(3,705)		<u>(10,905)</u>	(21,165)
-		8,460		8,460	
<u>-</u>		<u>12,880</u>		<u>12,880</u>	<u>21,340</u>
392,980		291,405		1,081,765	
218,570		143,610		573,680	
<u>218,700</u>	<u>437,270</u>	<u>210,420</u>	<u>354,030</u>	<u>640,600</u>	<u>1,214,280</u>
<u>44,290</u>		<u>62,625</u>		<u>132,515</u>	

Iowa Department of Public Health  
Birth Certificate and Registration Fees Remitted by Hospitals

For the Period July 1, 2001 through February 29, 2004

Hospital	City	July 1, 2001 - June 30, 2002		
		Certificate	Regis- tration	Total Fees Remitted
Alegent Health Mercy Hospital	Council Bluffs	\$ 1,220	1,210	2,430
Alegent Health Mercy Hospital-Corning	Corning	80	80	160
Allen Memorial Hospital	Waterloo	3,670	3,670	7,340
Audubon County Memorial Hospital	Audubon	140	130	270
Avera Holy Family Health	Estherville	420	420	840
Boone County Hospital	Boone	890	880	1,770
Buena Vista Regional Medical Center	Storm Lake	2,200	2,200	4,400
Burgess Health Center	Onawa	320	320	640
Cass County Memorial Hospital	Atlantic	410	410	820
Clarinda Regional Health Center	Clarinda	240	240	480
Covenant Medical Center	Waterloo	8,210	8,210	16,420
Crawford County Memorial Hospital	Denison	980	980	1,960
Davis County Hospital	Bloomfield	150	150	300
Decatur County Hospital	Leon	150	150	300
Dickinson County Memorial Hospital	Spirit Lake	1,050	1,050	2,100
Ellsworth Municipal Hospital	Iowa Falls	630	630	1,260
Finley Hospital	Dubuque	5,420	5,420	10,840
Floyd County Memorial Hospital	Charles City	310	300	610
Floyd Valley Hospital	Le Mars	800	810	1,610
Fort Madison Community Hospital	Fort Madison	-	-	-
Genesis Medical Center	Davenport	15,210	15,210	30,420
Great River Medical Center	West Burlington	1,780	1,780	3,560
Greater Community Hospital	Creston	1,050	1,050	2,100
Greene County Medical Center	Jefferson	710	710	1,420
Grinnell Regional Medical Center	Grinnell	1,440	1,440	2,880
Guttenberg Municipal Hospital	Guttenberg	170	170	340
Hamilton Hospital	Webster City	820	820	1,640
Hegg Memorial Health Center	Rock Valley	470	470	940
Henry County Health Center	Mount Pleasant	800	800	1,600
Horn Memorial Hospital	Ida Grove	290	290	580

July 1, 2002 - June 30, 2003			July 1, 2003 - February 29, 2004			Total for the period July 1, 2001 - February 29, 2004		
Certificate	Regis- tration	Total Fees Remitted	Certificate	Regis- tration	Total Fees Remitted	Certificate	Regis- tration	Total Fees Remitted
1,280	1,280	2,560	1,160	1,680	2,840	3,660	4,170	7,830
340	340	680	170	240	410	590	660	1,250
3,330	3,330	6,660	2,210	3,240	5,450	9,210	10,240	19,450
100	100	200	60	80	140	300	310	610
400	400	800	290	430	720	1,110	1,250	2,360
820	820	1,640	420	605	1,025	2,130	2,305	4,435
2,410	2,410	4,820	1,580	2,350	3,930	6,190	6,960	13,150
310	310	620	130	195	325	760	825	1,585
330	330	660	260	355	615	1,000	1,095	2,095
180	460	640	180	240	420	600	940	1,540
8,130	8,130	16,260	5,760	8,545	14,305	22,100	24,885	46,985
910	910	1,820	710	1,060	1,770	2,600	2,950	5,550
150	150	300	260	295	555	560	595	1,155
250	250	500	70	100	170	470	500	970
1,130	1,130	2,260	690	1,035	1,725	2,870	3,215	6,085
560	560	1,120	360	530	890	1,550	1,720	3,270
6,290	6,290	12,580	3,340	5,025	8,365	15,050	16,735	31,785
440	440	880	240	355	595	990	1,095	2,085
750	750	1,500	450	675	1,125	2,000	2,235	4,235
190	190	380	370	530	900	560	720	1,280
17,090	17,090	34,180	10,960	15,980	26,940	43,260	48,280	91,540
1,700	1,690	3,390	1,380	2,030	3,410	4,860	5,500	10,360
860	860	1,720	440	560	1,000	2,350	2,470	4,820
870	870	1,740	430	655	1,085	2,010	2,235	4,245
1,200	1,200	2,400	970	1,265	2,235	3,610	3,905	7,515
270	270	540	190	285	475	630	725	1,355
770	770	1,540	480	715	1,195	2,070	2,305	4,375
380	380	760	350	520	870	1,200	1,370	2,570
870	870	1,740	570	845	1,415	2,240	2,515	4,755
570	570	1,140	260	355	615	1,120	1,215	2,335

Iowa Department of Public Health  
Birth Certificate and Registration Fees Remitted by Hospitals

For the Period July 1, 2001 through February 29, 2004

Hospital	City	July 1, 2001 - June 30, 2002		
		Certificate	Regis- tration	Total Fees Remitted
Humboldt County Memorial Hospital	Humboldt	310	310	620
Iowa Lutheran Hospital	Des Moines	7,860	7,860	15,720
Iowa Methodist Medical Center	Des Moines	25,450	25,450	50,900
Jackson County Public Hospital	Maquoketa	190	190	380
Jennie Edmundson Hospital	Council Bluffs	2,020	2,020	4,040
Keokuk Area Hospital	Keokuk	210	210	420
Knoxville Area Community Hospital	Knoxville	330	330	660
Kossuth Regional Health Center	Algona	660	660	1,320
Loring Hospital	Sac City	160	160	320
Lucas County Health Center	Chariton	540	540	1,080
Mahaska Hospital	Oskaloosa	870	870	1,740
Manning Regional Healthcare Center	Manning	230	230	460
Marshalltown Med./Surg. Center	Marshalltown	2,370	2,370	4,740
Mary Greeley Medical Center	Ames	9,420	9,410	18,830
Mercy Hospital of Franciscan Sisters	Oelwein	150	150	300
Mercy Medical Center-Cedar Rapids	Cedar Rapids	2,840	2,840	5,680
Mercy Medical Center-Clinton	Clinton	2,690	2,690	5,380
Mercy Medical Center-Des Moines	Des Moines	26,740	26,740	53,480
Mercy Medical Center-Dubuque	Dubuque	6,290	6,300	12,590
Mercy Medical Center-Dyersville	Dyersville	430	430	860
Mercy Hospital-Iowa City	Iowa City	6,540	6,550	13,090
Mercy Medical Center-New Hampton	New Hampton	220	220	440
Mercy Medical Center-North Iowa	Mason City	5,960	5,970	11,930
Mercy Medical Center-Sioux City	Sioux City	3,280	3,280	6,560
Merrill Pioneer Community Hospital	Rock Rapids	310	310	620
Mitchell County Regional Health Center	Osage	240	240	480
Montgomery County Memorial Hospital	Red Oak	180	180	360
Myrtue Memorial Hospital	Harlan	-	-	-
Northwest Iowa Health Center	Sheldon	500	500	1,000
Orange City Municipal Hospital	Orange City	1,630	1,630	3,260



July 1, 2002 - June 30, 2003			July 1, 2003 - February 29, 2004			Total for the period July 1, 2001 - February 29, 2004		
Certificate	Regis- tration	Total Fees Remitted	Certificate	Regis- tration	Total Fees Remitted	Certificate	Regis- tration	Total Fees Remitted
90	90	180	-	-	-	400	400	800
6,930	6,930	13,860	4,320	6,355	10,675	19,110	21,145	40,255
30,400	30,400	60,800	20,450	29,265	49,715	76,300	85,115	161,415
210	210	420	170	255	425	570	655	1,225
2,100	2,090	4,190	1,320	1,905	3,225	5,440	6,015	11,455
90	90	180	310	455	765	610	755	1,365
250	250	500	130	195	325	710	775	1,485
500	500	1,000	330	360	690	1,490	1,520	3,010
160	160	320	120	125	245	440	445	885
450	450	900	230	320	550	1,220	1,310	2,530
790	790	1,580	810	1,205	2,015	2,470	2,865	5,335
160	160	320	90	135	225	480	525	1,005
2,790	2,790	5,580	1,810	2,600	4,410	6,970	7,760	14,730
10,790	10,790	21,580	5,830	8,895	14,725	26,040	29,095	55,135
130	130	260	20	30	50	300	310	610
3,590	3,340	6,930	2,130	3,175	5,305	8,560	9,355	17,915
2,570	2,570	5,140	1,250	1,830	3,080	6,510	7,090	13,600
25,130	25,130	50,260	16,430	24,505	40,935	68,300	76,375	144,675
5,540	5,540	11,080	4,810	6,925	11,735	16,640	18,765	35,405
330	330	660	140	210	350	900	970	1,870
7,550	7,550	15,100	4,910	7,170	12,080	19,000	21,270	40,270
320	320	640	180	270	450	720	810	1,530
5,650	5,650	11,300	3,520	5,285	8,805	15,130	16,905	32,035
4,420	4,420	8,840	3,240	4,655	7,895	10,940	12,355	23,295
370	370	740	160	300	460	840	980	1,820
410	410	820	250	375	625	900	1,025	1,925
350	350	700	230	335	565	760	865	1,625
230	230	460	310	460	770	540	690	1,230
590	590	1,180	300	465	765	1,390	1,555	2,945
1,950	1,950	3,900	1,160	1,730	2,890	4,740	5,310	10,050

Iowa Department of Public Health  
Birth Certificate and Registration Fees Remitted by Hospitals

For the Period July 1, 2001 through February 29, 2004

Hospital	City	July 1, 2001 - June 30, 2002		
		Certificate	Regis- tration	Total Fees Remitted
Osceola Community Hospital, Inc.	Sibley	500	500	1,000
Ottumwa Regional Health Center	Ottumwa	3,780	3,780	7,560
Palo Alto County Hospital	Emmetsburg	280	280	560
People's Memorial Hospital	Independence	80	80	160
Regional Health Services of Howard County	Cresco	500	500	1,000
Regional Medical Center of NE Iowa	Manchester	1,030	1,030	2,060
Shenandoah Medical Center	Shenandoah	220	220	440
Sioux Center Community Hospital	Sioux Center	1,610	1,610	3,220
Sioux Valley Memorial Hospital	Cherokee	630	630	1,260
Skiff Medical Center	Newton	1,410	1,410	2,820
Spencer Municipal Hospital	Spencer	1,180	1,180	2,360
St. Anthony Regional Hospital	Carroll	1,940	1,940	3,880
St. Luke's Methodist Hospital	Cedar Rapids	13,380	13,380	26,760
St. Luke's Regional Medical Center	Sioux City	10,250	10,240	20,490
Stewart Memorial Community Hospital	Lake City	690	690	1,380
Trinity at Terrace Park	Bettendorf	720	720	1,440
Trinity Regional Medical Center	Fort Dodge	3,610	3,610	7,220
Unity Hospital	Muscatine	1,360	1,360	2,720
University of Iowa Hospital	Iowa City	5,730	5,730	11,460
Van Buren County Hospital	Keosauqua	160	160	320
Veterans Memorial Hospital	Waukon	370	370	740
Washington County Hospital	Washington	670	670	1,340
Waverly Health Center	Waverly	-	-	-
Wayne County Hospital	Corydon	590	590	1,180
Winneshiek County Memorial Hospital	Decorah	1,860	1,860	3,720
Wright Medical Center	Clarion	300	300	600
Total		\$ 211,500	211,480	422,980

July 1, 2002 - June 30, 2003			July 1, 2003 - February 29, 2004			Total for the period July 1, 2001 - February 29, 2004		
Certificate	Regis- tration	Total Fees Remitted	Certificate	Regis- tration	Total Fees Remitted	Certificate	Regis- tration	Total Fees Remitted
550	550	1,100	210	315	525	1,260	1,365	2,625
4,020	4,020	8,040	2,820	3,975	6,795	10,620	11,775	22,395
530	530	1,060	290	420	710	1,100	1,230	2,330
160	160	320	120	180	300	360	420	780
330	330	660	270	400	670	1,100	1,230	2,330
1,170	1,180	2,350	710	1,065	1,775	2,910	3,275	6,185
180	180	360	170	230	400	570	630	1,200
1,800	1,800	3,600	890	1,325	2,215	4,300	4,735	9,035
550	550	1,100	420	615	1,035	1,600	1,795	3,395
1,160	1,160	2,320	750	1,105	1,855	3,320	3,675	6,995
1,110	1,110	2,220	690	1,005	1,695	2,980	3,295	6,275
2,250	2,310	4,560	1,270	1,900	3,170	5,460	6,150	11,610
11,870	11,870	23,740	8,550	12,535	21,085	33,800	37,785	71,585
9,190	9,180	18,370	6,010	8,830	14,840	25,450	28,250	53,700
510	510	1,020	410	570	980	1,610	1,770	3,380
460	460	920	150	225	375	1,330	1,405	2,735
3,450	3,450	6,900	2,380	3,540	5,920	9,440	10,600	20,040
1,390	1,450	2,840	740	1,110	1,850	3,490	3,920	7,410
6,570	6,570	13,140	4,110	6,090	10,200	16,410	18,390	34,800
150	150	300	170	245	415	480	555	1,035
460	460	920	320	475	795	1,150	1,305	2,455
440	440	880	420	645	1,065	1,530	1,755	3,285
310	310	620	390	585	975	700	895	1,595
410	410	820	190	295	485	1,190	1,295	2,485
1,600	1,600	3,200	1,250	1,865	3,115	4,710	5,325	10,035
230	230	460	210	310	520	740	840	1,580
218,570	218,700	437,270	143,610	210,420	354,030	573,680	640,600	1,214,280

**Special Investigation of the  
Iowa Department of Public Health**

Iowa Department of Public Health  
Missing Summary Reports

For the Period July 1, 2001 through February 29, 2004

<b>Date of Summary Report</b>	<b>Hospital</b>	<b>City</b>	<b>Birth Certificate Fees</b>	<b>Birth Registration Fees</b>	<b>Total</b>
07/03/01	Covenant Medical Center	Waterloo	\$ 160	160	320
07/03/01	Floyd County Memorial Hospital	Charles City	20	20	40
07/03/01	Regional Medical Center of NE Iowa	Manchester	30	30	60
07/19/01	Montgomery County Memorial Hospital	Red Oak	20	20	40
07/30/01	Boone County Hospital	Boone	20	20	40
08/01/01	Allen Memorial Hospital	Waterloo	50	50	100
08/29/01	Trinity at Terrace Park	Bettendorf	10	10	20
08/31/01	Sioux Center Community Hospital	Sioux Center	30	30	60
09/18/01	Mercy Medical Center-Clinton	Clinton	50	50	100
09/21/01	Boone County Hospital	Boone	20	20	40
09/21/01	Trinity at Terrace Park	Bettendorf	20	20	40
09/24/01	Trinity at Terrace Park	Bettendorf	10	10	20
09/28/01	Sioux Center Community Hospital	Sioux Center	50	50	100
10/10/01	Boone County Hospital	Boone	20	20	40
11/01/01	Floyd Valley Hospital	Lemars	10	10	20
11/01/01	Trinity Regional Medical Center	Fort Dodge	30	30	60
11/14/01	Guttenberg Municipal Hospital	Guttenberg	30	30	60
12/11/01	Davis County Hospital	Bloomfield	10	10	20
12/26/01	Trinity Regional Medical Center	Fort Dodge	50	50	100
12/26/01	Unity Hospital	Muscatine	60	60	120
01/02/02	Trinity Regional Medical Center	Fort Dodge	70	70	140
01/03/02	Montgomery County Memorial Hospital	Red Oak	30	30	60
01/04/02	Crawford County Memorial Hospital	Denison	30	30	60
01/07/02	Mercy Medical Center-New Hampton	New Hampton	20	20	40
01/09/02	Trinity Regional Medical Center	Fort Dodge	90	90	180
01/10/02	Crawford County Memorial Hospital	Denison	10	10	20
01/16/02	Trinity Regional Medical Center	Fort Dodge	10	10	20
01/17/02	Crawford County Memorial Hospital	Denison	10	10	20
01/23/02	Trinity Regional Medical Center	Fort Dodge	70	70	140
01/24/02	Crawford County Memorial Hospital	Denison	40	40	80
01/31/02	Crawford County Memorial Hospital	Denison	10	10	20
02/06/02	Trinity Regional Medical Center	Fort Dodge	80	80	160

**Exhibit C**

Iowa Department of Public Health  
Missing Summary Reports

For the Period July 1, 2001 through February 29, 2004

<b>Date of Summary Report</b>	<b>Hospital</b>	<b>City</b>	<b>Birth Certificate Fees</b>	<b>Birth Registration Fees</b>	<b>Total</b>
02/07/02	Crawford County Memorial Hospital	Denison	10	10	20
02/07/02	Mercy Medical Center-Sioux City	Sioux City	40	40	80
02/12/02	Trinity Regional Medical Center	Fort Dodge	70	70	140
02/14/02	Crawford County Memorial Hospital	Denison	10	10	20
02/21/02	Crawford County Memorial Hospital	Denison	40	40	80
02/21/02	Ellsworth Municipal Hospital	Iowa Falls	10	10	20
02/28/02	Crawford County Memorial Hospital	Denison	10	10	20
03/04/02	Manning Regional Healthcare Center	Manning	10	10	20
03/19/02	Mercy Medical Center-Dyersville	Dyersville	10	10	20
04/05/02	Avera Holy Family Health	Estherville	10	10	20
04/12/02	Burgess Health Center	Onawa	10	10	20
04/30/02	Boone County Hospital	Boone	20	20	40
05/09/02	Osceola Community Hospital	Sibley	10	10	20
05/31/02	Mercy Hospital - Dubuque	Dubuque	40	40	80
06/19/02	Sioux Center Community Hospital	Sioux Center	10	10	20
06/24/02	Kossuth Regional Health Center	Algona	10	10	20
Total for 07/01/01 - 06/30/02					2,980
07/14/02	Fort Madison Community Hospital	Fort Madison	50	50	100
08/01/02	Genesis Medical Center	Davenport	900	900	1,800
08/27/02	Mercy Medical Center-Cedar Rapids	Cedar Rapids	50	50	100
10/01/02	Mercy Medical Center-Clinton	Clinton	40	40	80
10/23/02	Jennie Edmundson Hospital	Council Bluffs	10	10	20
10/30/02	Burgess Health Center	Onawa	10	10	20
11/27/02	Boone County Hospital	Boone	20	20	40
12/13/02	University of Iowa Hospitals and Clinics	Iowa City	100	100	200
12/26/02	Horn Memorial Hospital	Ida Grove	10	10	20
12/30/02	Mercy Medical Center-Dyersville	Dyersville	10	10	20
01/02/03	Mercy Hospital - Dubuque	Dubuque	30	30	60
01/02/03	Mercy Medical Center	Clinton	20	20	40
01/10/03	Mercy Hospital - Dubuque	Dubuque	30	30	60
01/14/03	Mercy Hospital - Dubuque	Dubuque	10	10	20
01/14/03	St. Luke's Regional Medical Center	Sioux City	280	420	700

Iowa Department of Public Health  
Missing Summary Reports

For the Period July 1, 2001 through February 29, 2004

<b>Date of Summary Report</b>	<b>Hospital</b>	<b>City</b>	<b>Birth Certificate Fees</b>	<b>Birth Registration Fees</b>	<b>Total</b>
03/05/03	Jennie Edmundson Hospital	Council Bluffs	20	20	40
04/03/03	Finley Hospital	Dubuque	230	230	460
05/16/03	Buena Vista Regional Medical Center	Storm Lake	50	50	100
05/20/03	Mercy Medical Center-Cedar Rapids	Cedar Rapids	90	90	180
05/20/03	University of Iowa Hospitals and Clinics	Iowa City	70	70	140
05/21/03	Mahaska County Hospital	Oskaloosa	20	20	40
05/23/03	Buena Vista Regional Medical Center	Storm Lake	80	80	160
05/28/03	Greene County Medical Center	Jefferson	10	10	20
05/30/03	Finley Hospital	Dubuque	120	120	240
06/01/03	St. Anthony Regional Hospital	Carroll	120	120	240
06/03/03	Mercy Medical Center-Cedar Rapids	Cedar Rapids	50	50	100
06/05/03	Buena Vista Regional Medical Center	Storm Lake	50	50	100
06/06/03	Buena Vista Regional Medical Center	Storm Lake	40	40	80
06/06/03	Finley Hospital	Dubuque	120	120	240
06/06/03	University of Iowa Hospitals and Clinics	Iowa City	90	90	180
06/10/03	Mercy Medical Center-Cedar Rapids	Cedar Rapids	70	70	140
06/10/03	University of Iowa Hospitals and Clinics	Iowa City	80	80	160
06/17/03	Mercy Medical Center-Cedar Rapids	Cedar Rapids	150	150	300
06/17/03	University of Iowa Hospitals and Clinics	Iowa City	60	60	120
06/18/03	Covenant Medical Center	Waterloo	100	100	200
06/19/03	Shenandoah Medical Center	Shenandoah	10	10	20
06/20/03	Greene County Medical Center	Jefferson	10	10	20
06/20/03	Sioux Valley Memorial Hospital	Cherokee	30	30	60
06/20/03	Finley Hospital	Dubuque	170	170	340
06/26/03	Greene County Medical Center	Jefferson	20	20	40
06/27/03	Greene County Medical Center	Jefferson	10	10	20
06/27/03	University of Iowa Hospitals and Clinics	Iowa City	60	60	120
Total for 07/01/02 - 06/30/03					<u>7,140</u>
07/01/03	University of Iowa Hospitals and Clinics	Iowa City	30	30	60
07/03/03	St. Anthony Regional Hospital	Carroll	60	60	120
07/08/03	Mercy Medical Center-Cedar Rapids	Cedar Rapids	90	115	205
07/11/03	Buena Vista Regional Medical Center	Storm Lake	30	30	60

**Exhibit C**

Iowa Department of Public Health  
Missing Summary Reports

For the Period July 1, 2001 through February 29, 2004

<b>Date of Summary Report</b>	<b>Hospital</b>	<b>City</b>	<b>Birth Certificate Fees</b>	<b>Birth Registration Fees</b>	<b>Total</b>
07/14/03	Stewart Memorial Community Hospital	Lake City	20	20	40
07/15/03	Mahaska County Hospital	Oskaloosa	20	30	50
07/16/03	St. Anthony Regional Hospital	Carroll	90	135	225
07/18/03	Buena Vista Regional Medical Center	Storm Lake	40	60	100
07/18/03	Finley Hospital	Dubuque	100	150	250
07/22/03	Greene County Medical Center	Jefferson	10	15	25
07/23/03	Buena Vista Regional Medical Center	Storm Lake	50	75	125
07/24/03	Buena Vista Regional Medical Center	Storm Lake	50	75	125
07/24/03	Finley Hospital	Dubuque	150	225	375
07/25/03	Greene County Medical Center	Jefferson	20	30	50
07/29/03	St. Anthony Regional Hospital	Carroll	90	135	225
08/01/03	Hamilton Hospital	Webster City	20	30	50
08/01/03	Finley Hospital	Dubuque	140	210	350
08/07/03	Buena Vista Regional Medical Center	Storm Lake	40	60	100
08/07/03	Greene County Medical Center	Jefferson	10	15	25
08/07/03	Sioux Center Community Hospital	Sioux Center	50	75	125
08/08/03	Northeast Iowa Health Center	Sheldon	40	60	100
08/08/03	University of Iowa Hospitals and Clinics	Iowa City	140	205	345
08/08/03	Winneshiek County Memorial Hospital	Decorah	40	60	100
08/15/03	St. Anthony Regional Hospital	Carroll	100	150	250
08/15/03	Finley Hospital	Dubuque	100	150	250
08/15/03	University of Iowa Hospitals and Clinics	Iowa City	100	140	240
08/18/03	Jackson County Public Health	Maquoketa	10	15	25
08/19/03	Mercy Medical Center-Cedar Rapids	Cedar Rapids	60	90	150
08/22/03	Buena Vista Regional Medical Center	Storm Lake	50	75	125
08/22/03	University of Iowa Hospitals and Clinics	Iowa City	60	90	150
08/26/03	Mercy Medical Center	Cedar Rapids	50	75	125
08/27/03	Jennie Edmundson Hospital	Council Bluffs	40	60	100
08/29/03	Buena Vista Regional Medical Center	Storm Lake	80	120	200
08/29/03	Finley Hospital	Dubuque	150	225	375
08/29/03	St. Anthony Regional Hospital	Carroll	70	105	175
08/30/03	Dickinson County Medical Center	Spirit Lake	10	15	25
08/30/03	Greater Community Hospital	Creston	50	75	125



Iowa Department of Public Health  
Missing Summary Reports

For the Period July 1, 2001 through February 29, 2004

<b>Date of Summary Report</b>	<b>Hospital</b>	<b>City</b>	<b>Birth Certificate Fees</b>	<b>Birth Registration Fees</b>	<b>Total</b>
09/02/03	Skiff Medical Center	Newton	30	45	75
09/02/03	University of Iowa Hospitals and Clinics	Iowa City	70	105	175
09/03/03	St. Luke's Regional Medical Center	Sioux City	360	535	895
09/04/03	Buena Vista Regional Medical Center	Storm Lake	40	60	100
09/04/03	Covenant Medical Center	Waterloo	250	375	625
09/05/03	Greene County Medical Center	Jefferson	40	60	100
09/06/03	Orange City Hospital	Orange City	10	15	25
09/09/03	Skiff Medical Center	Newton	40	60	100
09/09/03	University of Iowa Hospitals and Clinics	Iowa City	70	105	175
09/10/03	Floyd Valley Hospital	Lemars	10	10	20
09/10/03	Washington County Hospital	Washington	10	15	25
09/11/03	Sioux Center Community Hospital	Sioux Center	40	60	100
09/11/03	Spencer Municipal Hospital	Spencer	10	15	25
09/11/03	Finley Hospital	Dubuque	170	255	425
09/12/03	Buena Vista Regional Medical Center	Storm Lake	50	75	125
09/12/03	Orange City Hospital	Orange City	60	90	150
09/12/03	University of Iowa Hospitals and Clinics	Iowa City	50	75	125
09/15/03	Covenant Medical Center	Waterloo	230	345	575
09/17/03	Northeast Iowa Health Center	Sheldon	30	45	75
09/17/03	St. Anthony Regional Hospital	Carroll	150	225	375
09/17/03	Finley Hospital	Dubuque	80	120	200
09/18/03	Burgess Health Center	Onawa	20	30	50
09/18/03	Sioux Center Community Hospital	Sioux Center	40	60	100
09/19/03	Buena Vista Regional Medical Center	Storm Lake	40	60	100
09/19/03	Greene County Medical Center	Jefferson	10	15	25
09/19/03	Osceola Community Hospital	Sibley	30	45	75
09/23/03	University of Iowa Hospitals and Clinics	Iowa City	30	45	75
09/26/03	St. Luke's Regional Medical Center	Sioux City	250	375	625
09/26/03	Finley Hospital	Dubuque	80	120	200
09/26/03	University of Iowa Hospitals and Clinics	Iowa City	150	225	375
09/30/03	Mercy Hospital - Iowa City	Iowa City	180	270	450
09/30/03	Mercy Medical Center-Cedar Rapids	Cedar Rapids	50	75	125
09/30/03	Mercy Medical Center-Clinton	Clinton	50	75	125

**Exhibit C**

Iowa Department of Public Health  
Missing Summary Reports

For the Period July 1, 2001 through February 29, 2004

<b>Date of Summary Report</b>	<b>Hospital</b>	<b>City</b>	<b>Birth Certificate Fees</b>	<b>Birth Registration Fees</b>	<b>Total</b>
10/01/03	St. Anthony Regional Hospital	Carroll	90	135	225
10/01/03	St. Luke's Regional Medical Center	Sioux City	130	195	325
10/02/03	Sioux Center Community Hospital	Sioux Center	100	225	325
10/03/03	Finley Hospital	Dubuque	80	120	200
10/03/03	Winneshiek County Memorial Hospital	Decorah	30	45	75
10/07/03	Mercy Medical Center-Cedar Rapids	Cedar Rapids	140	210	350
10/07/03	Orange City Hospital	Orange City	20	30	50
10/07/03	St. Luke's Regional Medical Center	Sioux City	190	285	475
10/08/03	Ellsworth Municipal Hospital	Iowa Falls	30	45	75
10/08/03	Jennie Edmundson Hospital	Council Bluffs	90	135	225
10/09/03	Buena Vista Regional Medical Center	Storm Lake	30	45	75
10/10/03	Stewart Memorial Community Hospital	Lake City	30	45	75
10/10/03	Finley Hospital	Dubuque	80	120	200
10/10/03	University of Iowa Hospitals and Clinics	Iowa City	70	105	175
10/14/03	University of Iowa Hospitals and Clinics	Iowa City	120	180	300
10/15/03	Covenant Medical Center	Waterloo	200	300	500
10/15/03	St. Anthony Regional Hospital	Carroll	100	150	250
10/17/03	University of Iowa Hospitals and Clinics	Iowa City	50	75	125
10/21/03	Mercy Hospital - Iowa City	Iowa City	10	15	25
10/21/03	Mercy Medical Center-Cedar Rapids	Cedar Rapids	90	135	225
10/21/03	University of Iowa Hospitals and Clinics	Iowa City	50	75	125
10/22/03	Allen Memorial Hospital	Waterloo	70	105	175
10/23/03	Finley Hospital	Dubuque	80	120	200
10/24/03	Greene County Medical Center	Jefferson	20	30	50
10/24/03	Winneshiek County Memorial Hospital	Decorah	40	60	100
10/28/03	Mercy Hospital - Iowa City	Iowa City	90	135	225
10/30/03	Sioux Center Community Hospital	Sioux Center	40	60	100
10/31/03	Ottumwa Regional Health Center	Ottumwa	210	315	525
10/31/03	Sioux Valley Memorial Hospital	Cherokee	10	15	25
10/31/03	St. Anthony Regional Hospital	Carroll	70	105	175
10/31/03	Finley Hospital	Dubuque	130	195	325
10/31/03	University of Iowa Hospitals and Clinics	Iowa City	10	15	25
11/01/03	Grinnell Regional Medical Center	Grinnell	50	70	120

Iowa Department of Public Health  
Missing Summary Reports

For the Period July 1, 2001 through February 29, 2004

<b>Date of Summary Report</b>	<b>Hospital</b>	<b>City</b>	<b>Birth Certificate Fees</b>	<b>Birth Registration Fees</b>	<b>Total</b>
11/03/03	St. Luke's Methodist Hospital	Cedar Rapids	220	330	550
11/04/03	Allen Memorial Hospital	Waterloo	80	120	200
11/04/03	Horn Memorial Hospital	Ida Grove	10	15	25
11/04/03	Mahaska County Hospital	Oskaloosa	80	120	200
11/04/03	Mercy Medical Center-Clinton	Clinton	20	30	50
11/05/03	University of Iowa Hospitals and Clinics	Iowa City	60	90	150
11/07/03	Finley Hospital	Dubuque	70	105	175
11/07/03	University of Iowa Hospitals and Clinics	Iowa City	60	90	150
11/09/03	Mary Greeley Medical Center	Ames	150	225	375
11/10/03	Mercy Medical Center-Cedar Rapids	Cedar Rapids	80	110	190
11/11/03	St. Luke's Methodist Hospital	Cedar Rapids	290	435	725
11/12/03	University of Iowa Hospitals and Clinics	Iowa City	110	165	275
11/13/03	Lucas County Health Center	Chariton	10	15	25
11/13/03	Mercy Hospital - Dubuque	Dubuque	30	45	75
11/14/03	Mercy Medical Center-Cedar Rapids	Cedar Rapids	80	120	200
11/14/03	University of Iowa Hospitals and Clinics	Iowa City	50	75	125
11/15/03	Dickinson County Medical Center	Spirit Lake	20	30	50
11/17/03	Mercy Medical Center-Clinton	Clinton	10	15	25
11/17/03	St. Anthony Regional Hospital	Carroll	170	255	425
11/18/03	Covenant Medical Center	Waterloo	150	225	375
11/18/03	Floyd County Memorial Hospital	Charles City	30	45	75
11/18/03	Kossuth Regional Health Center	Algona	10	15	25
11/18/03	Mercy Hospital - Iowa City	Iowa City	140	210	350
11/18/03	Mercy Medical Center-Cedar Rapids	Cedar Rapids	80	120	200
11/18/03	Mercy Medical Center-North Iowa	Mason City	90	135	225
11/18/03	University of Iowa Hospitals and Clinics	Iowa City	50	75	125
11/18/03	Mary Greeley Medical Center	Ames	170	255	425
11/19/03	Manning Regional Healthcare Center	Manning	10	15	25
11/19/03	Osceola Community Hospital	Sibley	10	15	25
11/20/03	Clarinda Regional Health Center	Clarinda	20	30	50
11/20/03	Crawford County Memorial Hospital	Denison	20	30	50
11/20/03	Iowa Lutheran Hospital	Des Moines	70	105	175
11/20/03	Myrtue Memorial Hospital	Harlan	10	15	25

**Exhibit C**

Iowa Department of Public Health  
Missing Summary Reports

For the Period July 1, 2001 through February 29, 2004

<b>Date of Summary Report</b>	<b>Hospital</b>	<b>City</b>	<b>Birth Certificate Fees</b>	<b>Birth Registration Fees</b>	<b>Total</b>
11/20/03	Spencer Municipal Hospital	Spencer	20	30	50
11/20/03	Finley Hospital	Dubuque	160	240	400
11/20/03	Wright Medical Center	Clarion	20	30	50
11/21/03	Ellsworth Municipal Hospital	Iowa Falls	10	15	25
11/21/03	Jackson County Public Health	Maquoketa	10	15	25
11/21/03	Mahaska County Hospital	Oskaloosa	60	90	150
11/21/03	St. Luke's Methodist Hospital	Cedar Rapids	320	480	800
11/21/03	University of Iowa Hospitals and Clinics	Iowa City	70	105	175
11/21/03	Winneshiek County Memorial Hospital	Decorah	10	15	25
11/25/03	Allen Memorial Hospital	Waterloo	80	120	200
11/25/03	Mahaska County Hospital	Oskaloosa	20	30	50
11/25/03	Mercy Hospital - Dubuque	Dubuque	80	120	200
11/25/03	Mercy Medical Center-Cedar Rapids	Cedar Rapids	40	60	100
11/25/03	Mercy Medical Center-Sioux City	Sioux City	50	70	120
11/25/03	Mercy Medical Center-Clinton	Clinton	20	30	50
11/25/03	Northeast Iowa Health Center	Sheldon	30	45	75
11/25/03	Orange City Hospital	Orange City	50	75	125
11/25/03	University of Iowa Hospitals and Clinics	Iowa City	60	90	150
11/25/03	Mary Greeley Medical Center	Ames	150	225	375
11/26/03	Greene County Medical Center	Jefferson	40	60	100
11/26/03	Lucas County Health Center	Chariton	10	15	25
11/26/03	Spencer Municipal Hospital	Spencer	10	15	25
11/26/03	Finley Hospital	Dubuque	90	135	225
11/26/03	Winneshiek County Memorial Hospital	Decorah	70	105	175
11/28/03	Covenant Medical Center	Waterloo	130	195	325
11/29/03	Genesis Medical Center	Davenport	840	1,260	2,100
11/30/03	St. Luke's Methodist Hospital	Cedar Rapids	190	285	475
12/01/03	Keokuk Area Hospital	Keokuk	20	30	50
12/01/03	Keokuk Area Hospital	Keokuk	10	15	25
12/01/03	St. Luke's Methodist Hospital	Cedar Rapids	190	285	475
12/01/03	St. Luke's Regional Medical Center	Sioux City	130	195	325
12/02/03	Great River Medical Center	West Burlington	10	15	25
12/02/03	Mercy Medical Center-Cedar Rapids	Cedar Rapids	50	75	125
12/02/03	Mercy Medical Center-Sioux City	Sioux City	40	60	100

Iowa Department of Public Health  
Missing Summary Reports

For the Period July 1, 2001 through February 29, 2004

<b>Date of Summary Report</b>	<b>Hospital</b>	<b>City</b>	<b>Birth Certificate Fees</b>	<b>Birth Registration Fees</b>	<b>Total</b>
12/02/03	Mercy Medical Center-Sioux City	Sioux City	60	90	150
12/03/03	Cass County Memorial Hospital	Atlantic	20	30	50
12/03/03	Stewart Memorial Community Hospital	Lake City	30	45	75
12/03/03	University of Iowa Hospitals and Clinics	Iowa City	70	105	175
12/04/03	Crawford County Memorial Hospital	Denison	40	60	100
12/04/03	Mahaska County Hospital	Oskaloosa	10	15	25
12/04/03	Mercy Hospital - Dubuque	Dubuque	20	30	50
12/04/03	Spencer Municipal Hospital	Spencer	20	30	50
12/04/03	Mary Greeley Medical Center	Ames	240	360	600
12/05/03	Finley Hospital	Dubuque	150	225	375
12/05/03	University of Iowa Hospitals and Clinics	Iowa City	50	75	125
12/09/03	Buena Vista Regional Medical Center	Storm Lake	50	75	125
12/09/03	Mercy Medical Center-Cedar Rapids	Cedar Rapids	80	120	200
12/09/03	Mercy Medical Center-Sioux City	Sioux City	50	75	125
12/09/03	Mercy Medical Center-Sioux City	Sioux City	40	60	100
12/09/03	University of Iowa Hospitals and Clinics	Iowa City	20	30	50
12/10/03	Northeast Iowa Health Center	Sheldon	20	30	50
12/11/03	Burgess Health Center	Onawa	10	15	25
12/11/03	Merrill Pioneer Community Hospital	Rock Rapids	30	45	75
12/11/03	Regional Health Services of Howard County	Cresco	10	15	25
12/11/03	St. Luke's Regional Medical Center	Sioux City	220	330	550
12/11/03	Van Buren County Hospital	Keosauqua	20	30	50
12/11/03	Wright Medical Center	Clarion	20	30	50
12/12/03	Great River Medical Center	West Burlington	30	45	75
12/12/03	Mercy Medical Center-Clinton	Clinton	10	15	25
12/12/03	Orange City Hospital	Orange City	70	105	175
12/12/03	Finley Hospital	Dubuque	80	120	200
12/12/03	University of Iowa Hospitals and Clinics	Iowa City	100	150	250
12/12/03	Winneshiek County Memorial Hospital	Decorah	10	15	25
12/15/03	St. Luke's Methodist Hospital	Cedar Rapids	250	375	625
12/16/03	Mahaska County Hospital	Oskaloosa	40	60	100
12/16/03	Mercy Medical Center-Cedar Rapids	Cedar Rapids	30	45	75
12/17/03	Allen Memorial Hospital	Waterloo	40	60	100
12/17/03	Greene County Medical Center	Jefferson	10	15	25

**Exhibit C**

Iowa Department of Public Health  
Missing Summary Reports

For the Period July 1, 2001 through February 29, 2004

<b>Date of Summary Report</b>	<b>Hospital</b>	<b>City</b>	<b>Birth Certificate Fees</b>	<b>Birth Registration Fees</b>	<b>Total</b>
12/17/03	St. Anthony Regional Hospital	Carroll	120	180	300
12/17/03	Stewart Memorial Community Hospital	Lake City	10	15	25
12/17/03	University of Iowa Hospitals and Clinics	Iowa City	50	70	120
12/19/03	Finley Hospital	Dubuque	90	135	225
12/19/03	University of Iowa Hospitals and Clinics	Iowa City	90	135	225
12/19/03	Winneshiek County Memorial Hospital	Decorah	50	75	125
12/20/03	St. Luke's Methodist Hospital	Cedar Rapids	340	510	850
12/21/03	University of Iowa Hospitals and Clinics	Iowa City	100	150	250
12/23/03	Mercy Hospital - Dubuque	Dubuque	20	30	50
12/23/03	Mercy Hospital - Iowa City	Iowa City	20	30	50
12/23/03	Mercy Medical Center-Cedar Rapids	Cedar Rapids	40	60	100
12/23/03	Mercy Medical Center-Clinton	Clinton	30	45	75
12/24/03	Allen Memorial Hospital	Waterloo	100	150	250
12/24/03	Marshalltown Medical & Surgical Center	Marshalltown	60	90	150
12/25/03	St. Luke's Methodist Hospital	Cedar Rapids	240	360	600
12/26/03	Winneshiek County Memorial Hospital	Decorah	50	75	125
12/27/03	Genesis Medical Center	Davenport	630	945	1,575
12/27/03	St. Luke's Regional Medical Center	Sioux City	170	255	425
12/29/03	Finley Hospital	Dubuque	190	285	475
12/30/03	Avera Holy Family Health	Estherville	10	15	25
12/30/03	Covenant Medical Center	Waterloo	110	165	275
12/30/03	Great River Medical Center	West Burlington	10	15	25
12/30/03	Mahaska County Hospital	Oskaloosa	130	195	325
12/30/03	Mercy Medical Center-Cedar Rapids	Cedar Rapids	50	75	125
12/30/03	Mercy Medical Center-North Iowa	Mason City	120	180	300
12/30/03	Sioux Center Community Hospital	Sioux Center	20	30	50
12/30/03	Washington County Hospital	Washington	10	15	25
12/30/03	Waverly Municipal Hospital	Waverly	30	45	75
12/31/03	Allen Memorial Hospital	Waterloo	80	120	200
12/31/03	Ellsworth Municipal Hospital	Iowa Falls	10	15	25
12/31/03	Jennie Edmundson Hospital	Council Bluffs	70	105	175
12/31/03	Mercy Hospital - Dubuque	Dubuque	90	130	220
12/31/03	St. Luke's Regional Medical Center	Sioux City	50	75	125
01/02/04	Fort Madison Community Hospital	Fort Madison	50	75	125

Iowa Department of Public Health  
Missing Summary Reports

For the Period July 1, 2001 through February 29, 2004

<b>Date of Summary Report</b>	<b>Hospital</b>	<b>City</b>	<b>Birth Certificate Fees</b>	<b>Birth Registration Fees</b>	<b>Total</b>
01/02/04	Fort Madison Community Hospital	Fort Madison	50	75	125
01/02/04	Fort Madison Community Hospital	Fort Madison	50	75	125
01/02/04	St. Luke's Methodist Hospital	Cedar Rapids	220	330	550
01/02/04	Winneshiek County Memorial Hospital	Decorah	10	15	25
01/03/04#	Mercy Hospital - Dubuque	Dubuque	50	75	125
01/05/04	St. Luke's Methodist Hospital	Cedar Rapids	210	315	525
01/06/04	Allen Memorial Hospital	Waterloo	70	105	175
01/06/04	Mahaska County Hospital	Oskaloosa	10	15	25
01/06/04	Mercy Hospital - Dubuque	Dubuque	110	140	250
01/06/04	Mercy Hospital - Iowa City	Iowa City	170	255	425
01/06/04	Mercy Hospital - Iowa City	Iowa City	10	15	25
01/06/04	Mercy Medical Center - Clinton	Clinton	30	45	75
01/06/04	Mercy Medical Center - North Iowa	Mason City	100	150	250
01/06/04	Regional Health Services of Howard County	Cresco	40	60	100
01/06/04	Skiff Medical Center	Newton	20	30	50
01/06/04	University of Iowa Hospitals and Clinics	Iowa City	180	270	450
01/06/04	Wayne County Hospital	Corydon	20	30	50
01/07/04	Greene County Medical Center	Jefferson	10	15	25
01/07/04	Osceola Community Hospital	Sibley	20	30	50
01/07/04	St. Luke's Regional Medical Center	Sioux City	130	195	325
01/08/04	Cass County Memorial Hospital	Atlantic	30	45	75
01/08/04	Mercy Hospital - Dubuque	Dubuque	10	15	25
01/09/04	Finley Hospital	Dubuque	50	75	125
01/09/04	University of Iowa Hospitals and Clinics	Iowa City	50	75	125
01/09/04	Winneshiek County Memorial Hospital	Decorah	20	30	50
01/10/04	Mercy Medical Center - Sioux City	Sioux City	10	15	25
01/12/04	Mercy Medical Center - Clinton	Clinton	40	60	100
01/13/04	Covenant Medical Center	Waterloo	160	240	400
01/13/04	Great River Medical Center	West Burlington	50	75	125
01/13/04	Horn Memorial Hospital	Ida Grove	30	45	75
01/13/04	Mercy Hospital - Iowa City	Iowa City	60	90	150
01/13/04	Mercy Medical Center - Cedar Rapids	Cedar Rapids	60	90	150
01/13/04	Mercy Medical Center - Sioux City	Sioux City	160	240	400

**Exhibit C**

Iowa Department of Public Health  
Missing Summary Reports

For the Period July 1, 2001 through February 29, 2004

<b>Date of Summary Report</b>	<b>Hospital</b>	<b>City</b>	<b>Birth Certificate Fees</b>	<b>Birth Registration Fees</b>	<b>Total</b>
01/13/04	University of Iowa Hospitals and Clinics	Iowa City	60	85	145
01/13/04	St. Anthony Regional Hospital	Carroll	100	100	200
01/14/04	Buena Vista Regional Medical Center	Storm Lake	90	135	225
01/14/04	Manning Regional Healthcare Center	Manning	10	15	25
01/15/04	Crawford County Memorial Hospital	Denison	40	60	100
01/15/04	Mahaska County Hospital	Oskaloosa	40	60	100
01/15/04	Mercy Hospital - Dubuque	Dubuque	20	30	50
01/15/04	Wayne County Hospital	Corydon	10	15	25
01/16/04	Greene County Medical Center	Jefferson	10	15	25
01/16/04	Finley Hospital	Dubuque	90	135	225
01/16/04	University of Iowa Hospitals and Clinics	Iowa City	80	115	195
01/16/04	Winneshiek County Memorial Hospital	Decorah	60	90	150
01/20/04	Allen Memorial Hospital	Waterloo	60	90	150
01/20/04	Buena Vista Regional Medical Center	Storm Lake	80	120	200
01/20/04	Covenant Medical Center	Waterloo	200	300	500
01/20/04	Great River Medical Center	West Burlington	10	15	25
01/20/04	Mercy Hospital - Dubuque	Dubuque	60	90	150
01/20/04	Mercy Hospital - Iowa City	Iowa City	140	210	350
01/20/04	Mercy Medical Center - Cedar Rapids	Cedar Rapids	40	60	100
01/20/04	Mercy Medical Center - Clinton	Clinton	40	60	100
01/20/04	Mercy Medical Center - North Iowa	Mason City	150	225	375
01/20/04	Skiff Medical Center	Newton	50	75	125
01/21/04	Buena Vista Regional Medical Center	Storm Lake	70	105	175
01/21/04	Regional Health Services of Howard County	Cresco	10	15	25
01/21/04	St. Luke's Methodist Hospital	Cedar Rapids	300	450	750
01/21/04	University of Iowa Hospitals and Clinics	Iowa City	100	145	245
01/22/04	Greene County Medical Center	Jefferson	20	30	50
01/23/04	Finley Hospital	Dubuque	120	180	300
01/23/04	University of Iowa Hospitals and Clinics	Iowa City	100	150	250
01/27/04	Montgomery County Memorial Hospital	Red Oak	10	15	25
01/27/04	Mercy Medical Center - North Iowa	Mason City	170	250	420
01/28/04	Mercy Medical Center - Clinton	Clinton	50	75	125
01/28/04	Finley Hospital	Dubuque	80	120	200



Iowa Department of Public Health  
Missing Summary Reports

For the Period July 1, 2001 through February 29, 2004

<b>Date of Summary Report</b>	<b>Hospital</b>	<b>City</b>	<b>Birth Certificate Fees</b>	<b>Birth Registration Fees</b>	<b>Total</b>
01/29/04	Buena Vista Regional Medical Center	Storm Lake	50	75	125
01/29/04	University of Iowa Hospitals and Clinics	Iowa City	60	90	150
02/03/04	Allen Memorial Hospital	Waterloo	40	60	100
02/03/04	Burgess Health Center	Onawa	20	30	50
02/03/04	Mahaska County Hospital	Oskaloosa	10	25	35
02/03/04	Mercy Medical Center - Cedar Rapids	Cedar Rapids	40	60	100
02/04/04	Cass County Memorial Hospital	Atlantic	20	25	45
02/06/04	Finley Hospital	Dubuque	80	120	200
02/08/04	St. Luke's Methodist Hospital	Cedar Rapids	390	780	1,170
02/10/04	Greene County Medical Center	Jefferson	10	15	25
02/13/04	Sioux Valley Memorial Hospital	Cherokee	20	30	50
02/13/04	University of Iowa Hospitals and Clinics	Iowa City	50	75	125
02/16/04	Mahaska County Hospital	Oskaloosa	30	45	75
02/17/04	Mercy Medical Center - Cedar Rapids	Cedar Rapids	30	45	75
02/25/04	Greene County Medical Center	Jefferson	10	15	25
02/26/04	Marshalltown Medical & Surgical Center	Marshalltown	30	45	75
Total for 07/01/03 - 02/29/04					59,735
				<b>Total</b>	<b>\$ 69,855</b>

# The hospital did not complete the information found in the upper right corner of the Summary Report. (See **Appendix 1** for example.) The date shown is estimated based on the dates of the births recorded. The amounts paid are based on information recorded for each individual birth on the Summary Report.

Iowa Department of Public Health  
Variances from Summary Reports

For the Period July 1, 2001 through February 29, 2004

Hospital	City	Fiscal Year 2002		
		Birth Certificate Fees	Birth Registration Fees	Total
Alegent Health Mercy Hospital-Corning	Corning	\$ 20	20	40
Allen Memorial Hospital	Waterloo	100	100	200
Avera Holy Family Health	Estherville	-	-	-
Buena Vista Regional Medical Center	Storm Lake	-	-	-
Covenant Medical Center	Waterloo	-	-	-
Davis County Hospital	Bloomfield	-	-	-
Ellsworth Municipal Hospital	Iowa Falls	30	30	60
Floyd County Memorial Hospital	Charles City	(10)	-	(10)
Floyd Valley Hospital	Le Mars	45	45	90
Genesis Medical Center	Davenport	510	510	1,020
Great River Medical Center	West Burlington	60	60	120
Greater Community Hospital	Creston	40	40	80
Greene County Medical Center	Jefferson	-	-	-
Grinnell Regional Medical Center	Grinnell	(30)	(30)	(60)
Guttenberg Municipal Hospital	Guttenberg	30	30	60
Hegg Memorial Health Center	Rock Valley	20	20	40
Henry County Health Center	Mount Pleasant	50	50	100
Horn Memorial Hospital	Ida Grove	130	130	260
Iowa Lutheran Hospital	Des Moines	270	270	540
Iowa Methodist Medical Center	Des Moines	520	520	1,040
Jackson County Public Hospital	Maquoketa	-	-	-
Jennie Edmundson Hospital	Council Bluffs	170	170	340
Keokuk Area Hospital	Keokuk	-	-	-
Kossuth Regional Health Center	Algona	-	-	-
Loring Hospital	Sac City	10	10	20
Lucas County Health Center	Chariton	20	20	40
Mahaska Hospital	Oskaloosa	20	20	40
Marshalltown Med./Surg. Center	Marshalltown	(250)	(250)	(500)
Mary Greeley Medical Center	Ames	180	170	350
Mercy Hospital	Iowa City	-	-	-
Mercy Hospital of Franciscan Sisters	Oelwein	10	-	10
Mercy Medical Center	Cedar Rapids	10	10	20
Mercy Medical Center-Clinton	Clinton	70	70	140
Mercy Medical Center-Des Moines	Des Moines	-	-	-
Mercy Medical Center-Dubuque	Dubuque	-	-	-

Fiscal Year 2003			July 1, 2003 - February 29, 2004			Total for the period July 1, 2001 - February 29, 2004		
Birth Certificate Fees	Birth Registration Fees	Total	Birth Certificate Fees	Birth Registration Fees	Total	Birth Certificate Fees	Birth Registration Fees	Total
-	-	-	-	-	-	20	20	40
20	20	40	110	180	290	230	300	530
10	10	20	-	-	-	10	10	20
30	30	60	-	-	-	30	30	60
(10)	(10)	(20)	(10)	(15)	(25)	(20)	(25)	(45)
10	10	20	30	60	90	40	70	110
-	-	-	10	10	20	40	40	80
-	-	-	-	-	-	(10)	-	(10)
140	140	280	50	75	125	235	260	495
-	-	-	-	-	-	510	510	1,020
40	40	80	30	30	60	130	130	260
160	165	325	120	185	305	320	390	710
30	30	60	10	10	20	40	40	80
-	-	-	-	-	-	(30)	(30)	(60)
-	-	-	-	-	-	30	30	60
(10)	(10)	(20)	20	30	50	30	40	70
30	30	60	20	30	50	100	110	210
10	10	20	-	-	-	140	140	280
(30)	(30)	(60)	50	50	100	290	290	580
-	-	-	-	-	-	520	520	1,040
-	-	-	10	15	25	10	15	25
150	150	300	-	10	10	320	330	650
(10)	(10)	(20)	-	-	-	(10)	(10)	(20)
30	30	60	-	-	-	30	30	60
-	-	-	-	(5)	(5)	10	5	15
20	20	40	10	15	25	50	55	105
10	10	20	-	-	-	30	30	60
(60)	(60)	(120)	-	-	-	(310)	(310)	(620)
200	200	400	40	(115)	(75)	420	255	675
-	-	-	270	905	1,175	270	905	1,175
20	20	40	-	-	-	30	20	50
110	110	220	(30)	(40)	(70)	90	80	170
-	-	-	(10)	(20)	(30)	60	50	110
-	-	-	20	(20)	-	20	(20)	-
120	120	240	(145)	(30)	(175)	(25)	90	65

Iowa Department of Public Health  
Variances from Summary Reports

For the Period July 1, 2001 through February 29, 2004

Hospital	City	Fiscal Year 2002		
		Birth Certificate Fees	Birth Registration Fees	Total
Mercy Medical Center-Dyersville	Dyersville	40	40	80
Mercy Medical Center-New Hampton	New Hampton	-	-	-
Mercy Medical Center-North Iowa	Mason City	90	90	180
Mercy Medical Center-Sioux City	Sioux City	140	140	280
Mitchell County Regional Health Center	Osage	10	10	20
Montgomery Co. Memorial Hospital	Red Oak	-	-	-
Myrtue Memorial Hospital	Harlan	-	-	-
Northwest Iowa Health Center	Sheldon	70	60	130
Orange City Municipal Hospital	Orange City	-	-	-
Ottumwa Regional Health Center	Ottumwa	360	360	720
Palo Alto County Hospital	Emmetsburg	80	80	160
Regional Health Services of Howard Cnty.	Cresco	-	-	-
Regional Medical Center of NE Iowa	Manchester	20	20	40
Shenandoah Medical Center	Shenandoah	10	10	20
Sioux Center Community Hospital	Sioux Center	(30)	(30)	(60)
Sioux Valley Memorial Hospital	Cherokee	40	40	80
Skiff Medical Center	Newton	10	10	20
Spencer Municipal Hospital	Spencer	120	120	240
St. Anthony Regional Hospital	Carroll	60	60	120
St. Luke's Methodist Hospital	Cedar Rapids	(20)	(20)	(40)
St. Luke's Regional Medical Center	Sioux City	(10)	(10)	(20)
Stewart Memorial Comm. Hospital	Lake City	-	-	-
The Finley Hospital	Dubuque	(60)	(60)	(120)
Trinity at Terrace Park	Bettendorf	20	20	40
Trinity Regional Medical Center	Fort Dodge	30	30	60
Unity Hospital	Muscatine	(60)	(60)	(120)
University of Iowa Hospital	Iowa City	30	30	60
Van Buren County Hospital	Keosauqua	-	-	-
Veterans Memorial Hospital	Waukon	40	40	80
Washington County Hospital	Washington	10	10	20
Wayne County Hospital	Corydon	50	50	100
Winneshek County Memorial Hospital	Decorah	60	60	120
Wright Medical Center	Clarion	10	10	20
Total		\$ 3,145	3,125	6,270

Fiscal Year 2003			July 1, 2003 - February 29, 2004			Total for the period July 1, 2001 - February 29, 2004		
Birth Certificate Fees	Birth Registration Fees	Total	Birth Certificate Fees	Birth Registration Fees	Total	Birth Certificate Fees	Birth Registration Fees	Total
40	40	80	-	-	-	80	80	160
70	70	140	-	-	-	70	70	140
(10)	(10)	(20)	50	95	145	130	175	305
(30)	(30)	(60)	(50)	(75)	(125)	60	35	95
10	10	20	30	45	75	50	65	115
10	10	20	10	20	30	20	30	50
-	-	-	20	30	50	20	30	50
130	130	260	120	155	275	320	345	665
(20)	(10)	(30)	(30)	(45)	(75)	(50)	(55)	(105)
-	-	-	-	-	-	360	360	720
(30)	(30)	(60)	100	150	250	150	200	350
20	20	40	10	15	25	30	35	65
20	30	50	-	-	-	40	50	90
70	70	140	20	30	50	100	110	210
10	10	20	10	20	30	(10)	-	(10)
10	10	20	-	-	-	50	50	100
-	-	-	(10)	(15)	(25)	-	(5)	(5)
70	70	140	50	70	120	240	260	500
40	40	80	100	150	250	200	250	450
140	15	155	190	550	740	310	545	855
80	80	160	(30)	(60)	(90)	40	10	50
10	10	20	-	-	-	10	10	20
10	10	20	(10)	(15)	(25)	(60)	(65)	(125)
-	-	-	-	-	-	20	20	40
60	60	120	-	-	-	90	90	180
30	30	60	30	30	60	-	-	-
60	60	120	-	-	-	90	90	180
-	-	-	-	(5)	(5)	-	(5)	(5)
10	10	20	-	-	-	50	50	100
10	10	20	30	45	75	50	65	115
10	10	20	-	-	-	60	60	120
30	30	60	10	15	25	100	105	205
-	-	-	60	90	150	70	100	170
1,880	1,780	3,660	1,315	2,655	3,970	\$ 6,340	7,560	13,900

**Exhibit E-1**

Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Fiscal Year Ended June 30, 2002

Per VRS Revenue Report		Cash Receipt Information				
Date Received	Amount	Date	Document Number	Amount	Cash	Variance
07/02/01	\$ 470.00	07/02/01	58808183001	\$ 465.00	145.00	325.00
07/03/01	340.00	07/03/01	58808184001	^ 1,490.00	-	340.00
07/04/01	-	07/05/01	58808186001	1,900.00	170.00	(170.00)
07/05/01	330.00	07/06/01	58808187001	50,355.92	125.00	205.00
07/06/01	380.00	07/09/01	58808190001	9,494.96	158.00	222.00
07/09/01	320.00	07/10/01	58808191001	12,980.00	270.00	50.00
07/10/01	480.00	07/11/01	58808192001	12,113.00	-	480.00
07/11/01	280.00	07/12/01	58808193001	3,507.00	-	280.00
07/12/01	220.00	07/13/01	58808194001	12,849.95	277.00	(57.00)
07/13/01	570.00	07/16/01	58808197001	1,650.00	-	570.00
07/16/01	300.00	07/17/01	58808198001	24,205.90	343.50	(43.50)
07/17/01	490.00	07/18/01	58808199001	10,740.00	-	490.00
07/18/01	380.00	07/19/01	58808200001	1,760.00	-	380.00
07/19/01	270.00	07/23/01	58808204001	9,347.00	-	270.00
-	-	07/20/01	58808201001	18,372.00	-	-
07/20/01	330.00	07/24/01	58808205001	21,618.61	210.00	120.00
07/23/01	500.00	07/25/01	58808206001	3,590.00	-	500.00
07/24/01	320.00	07/26/01	58808207001	^ 1,800.00	430.00	(110.00)
07/25/01	520.00	07/27/01	58808208001	29,990.29	560.00	(40.00)
07/26/01	360.00	07/30/01	58808211001	1,590.00	-	360.00
07/27/01	340.00	07/31/01	58808212001	121,480.30	555.00	(215.00)
-	-	08/01/01	58808213001	3,380.85	-	-
07/31/01	390.00	08/02/01	58808214001	25,360.00	-	390.00
08/01/01	360.00	08/03/01	58808215001	9,244.38	-	360.00
08/02/01	320.00	08/06/01	58808218001	2,640.00	-	320.00
08/03/01	340.00	08/07/01	58808219001	13,765.00	195.00	145.00
08/06/01	520.00	08/08/01	58808220001	23,944.56	115.00	405.00
08/07/01	580.00	08/09/01	58808221001	9,923.22	249.00	331.00
08/08/01	310.00	08/14/01	58808226001	15,613.75	410.00	(100.00)
08/09/01	370.00	08/10/01	58808222001	35,009.69	55.47	314.53
08/10/01	460.00	08/13/01	58808225001	1,820.00	-	460.00
08/13/01	550.00	-	-	-	-	550.00

Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Fiscal Year Ended June 30, 2002

Per VRS Revenue Report		Cash Receipt Information				Variance
Date Received	Amount	Date	Document Number	Amount	Cash	
08/14/01	460.00	08/15/01	58808227001	3,281.00	-	460.00
08/15/01	310.00	08/16/01	58808228001	22,488.38	470.00	(160.00)
08/16/01	290.00	08/17/01	58808229002	2,424.64	-	290.00
08/17/01	350.00	08/20/01	58808232001	18,118.14	-	350.00
08/20/01	400.00	08/21/01	58808233001	3,256.00	-	400.00
08/21/01	290.00	08/22/01	58808234001	221,160.05	141.00	149.00
08/22/01	270.00	08/23/01	58808235001	31,656.30	195.00	75.00
08/23/01	310.00	08/24/01	58808236001	6,073.26	-	310.00
08/24/01	380.00	08/27/01	58808239001	15,899.05	-	380.00
08/27/01	420.00	08/28/01	58808240001	3,110.00	-	420.00
08/28/01	310.00	08/29/01	58808241001	35,071.17	310.00	-
08/29/01	310.00	08/30/01	58808242001	20,523.96	210.00	100.00
08/30/01	200.00	08/31/01	58808243001	26,034.00	300.00	(100.00)
08/31/01	400.00	-	-	-	-	400.00
-	-	09/04/01	58808247001	300.00	-	-
09/03/01	-	09/05/01	58808248001	28,923.26	330.00	(330.00)
09/04/01	210.00	09/06/01	58808249001	2,012.00	-	210.00
09/05/01	270.00	09/07/01	58808250001	34,098.38	175.00	95.00
09/06/01	250.00	09/10/01	58808253001	470.00	-	250.00
09/07/01	350.00	09/11/01	58808254001	28,889.08	-	350.00
09/10/01	360.00	09/12/01	58808255001	6,049.00	-	360.00
09/11/01	110.00	09/13/01	58808256001	13,509.09	-	110.00
09/12/01	120.00	09/14/01	58808257001	7,040.38	-	120.00
09/13/01	250.00	09/17/01	58808260001	14,856.36	-	250.00
09/14/01	240.00	09/18/01	58808261001	1,865.00	198.00	42.00
09/17/01	390.00	09/19/01	58808262001	223,857.57	138.00	252.00
09/18/01	300.00	09/20/01	58808263001	14,006.40	140.00	160.00
09/19/01	305.00	09/21/01	58808264001	13,287.19	83.00	222.00
09/20/01	340.00	09/24/01	58808267001	480.00	-	340.00
09/21/01	260.00	09/25/01	58808268001	51,499.50	-	260.00
09/24/01	290.00	09/26/01	58808269001	18,750.83	265.03	24.97
09/25/01	250.00	09/27/01	58808270001	113,809.96	125.00	125.00

**Exhibit E-1**

Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Fiscal Year Ended June 30, 2002

Per VRS Revenue Report		Cash Receipt Information				
Date Received	Amount	Date	Document Number	Amount	Cash	Variance
09/26/01	280.00	09/28/01	58808271001	3,710.00	-	280.00
09/27/01	120.00	-	-	-	-	120.00
09/28/01	180.00	10/01/01	58808274001	42,430.78	-	180.00
10/01/01	270.00	10/02/01	58808275001	42,420.85	-	270.00
10/02/01	360.00	10/03/01	58808276001	14,360.00	-	360.00
10/03/01	260.00	10/04/01	58808277001	2,660.00	155.00	105.00
10/04/01	250.00	10/05/01	58808278001	16,211.19	-	250.00
10/05/01	360.00	10/06/01	58808281001	8,568.60	168.00	192.00
10/08/01	180.00	10/09/01	58808282001	2,140.00	3.00	177.00
10/09/01	290.00	10/10/01	58808283001	24,455.38	-	290.00
10/10/01	330.00	10/11/01	58808227001	14,508.00	314.00	16.00
10/11/01	140.00	10/12/01	58808285001	6,878.90	-	140.00
10/12/01	200.00	10/15/01	58808288001	270.00	-	200.00
10/15/01	340.00	10/16/01	58808289001	43,986.38	415.00	(75.00)
10/16/01	270.00	10/17/01	58808290001	8,984.66	103.89	166.11
10/17/01	220.00	10/18/01	58808291001	11,334.75	-	220.00
10/18/01	230.00	10/19/01	58808292001	270.00	-	230.00
10/19/01	150.00	10/22/01	58808295001	199,034.78	-	150.00
10/22/01	430.00	10/23/01	58808296001	2,328.44	330.00	100.00
10/23/01	260.00	10/24/01	58808297001	35,886.45	213.00	47.00
10/24/01	200.00	10/25/01	58808298801	4,289.38	188.00	12.00
10/25/01	200.00	10/26/01	58808299001	13,423.56	135.00	65.00
10/26/01	300.00	10/29/01	58808302001	8,353.00	-	300.00
10/29/01	390.00	10/30/01	58808303001	66,507.36	-	390.00
10/30/01	270.00	10/31/01	58808304001	12,284.50	130.00	140.00
10/31/01	190.00	-	-	-	-	190.00
-	-	11/01/01	58808305001	10,472.00	-	-
11/01/01	340.00	11/02/01	58808306001	37,694.16	250.00	90.00
11/02/01	320.00	11/05/01	58808309001	24,753.08	-	320.00
11/05/01	410.00	11/06/01	58808310001	2,618.52	310.00	100.00
11/06/01	340.00	11/07/01	58808311001	19,438.30	307.36	32.64
11/07/01	200.00	11/08/01	58808312001	32,228.85	-	200.00
11/08/01	330.00	11/09/01	58808313001	6,652.50	-	330.00



Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Fiscal Year Ended June 30, 2002

Per VRS Revenue Report		Cash Receipt Information				Variance
Date Received	Amount	Date	Document Number	Amount	Cash	
11/09/01	440.00	11/13/01	58808317001	12,610.00	220.00	220.00
11/12/01	-	11/14/01	58808318001	560.00	-	-
11/13/01	360.00	11/15/01	58808319001	29,898.79	225.00	135.00
11/14/01	180.00	11/16/01	58808320001	370.00	-	180.00
11/15/01	330.00	11/19/01	58808323001	440.00	-	330.00
11/16/01	300.00	11/20/01	58808324001	43,400.00	-	300.00
11/19/01	320.00	11/21/01	58808325001	22,830.25	-	320.00
11/20/01	160.00	11/26/01	58808330001	5,958.00	-	160.00
11/21/01	460.00	11/27/01	58808331001	172,632.00	-	460.00
11/22/01	-	11/28/01	58808332001	36,021.14	135.00	(135.00)
11/26/01	500.00	11/29/01	58808333001	8,914.87	140.00	360.00
11/27/01	320.00	11/30/01	58808334001	36,776.19	-	320.00
11/28/01	280.00	-	-	-	-	280.00
11/29/01	200.00	12/03/01	58808337001	3,500.00	-	200.00
11/30/01	290.00	12/04/01	58808338001	29,392.98	335.00	(45.00)
12/03/01	380.00	12/05/01	58808339001	490.00	-	380.00
12/04/01	240.00	12/06/01	58808340001	28,556.00	-	240.00
12/05/01	380.00	12/07/01	58808341001	31,115.15	190.00	190.00
12/06/01	260.00	12/10/01	58808344001	4,289.78	-	260.00
12/07/01	390.00	12/11/01	58808345001	16,846.63	135.50	254.50
12/10/01	400.00	12/12/01	58808346001	23,661.43	283.18	116.82
12/11/01	210.00	12/13/01	58808347001	4,570.49	-	210.00
12/12/01	150.00	12/14/01	58808348001	9,545.33	-	150.00
12/13/01	240.00	12/17/01	58808351001	150,880.52	-	240.00
12/14/01	250.00	12/18/01	58808352001	16,777.93	59.91	190.09
12/17/01	290.00	12/19/01	58808353001	22,884.91	-	290.00
12/18/01	260.00	12/20/02	58808354001	5,052.78	111.38	148.62
12/19/01	250.00	12/21/01	58808355001	24,782.97	-	250.00
12/20/01	150.00	12/24/01	58808358001	270.00	-	150.00
12/21/01	220.00	12/26/01	58808360001	34,080.30	-	220.00
12/24/01	80.00	12/27/01	58808361001	6,265.25	-	80.00
12/25/01	-	12/28/01	58808362001	23,257.10	202.00	(202.00)
12/26/01	210.00	12/31/01	58808365001	3,365.00	-	210.00

**Exhibit E-1**

Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Fiscal Year Ended June 30, 2002

Per VRS Revenue Report		Cash Receipt Information				Variance
Date Received	Amount	Date	Document Number	Amount	Cash	
12/27/01	410.00	-	-	-	-	410.00
12/28/01	380.00	01/02/02	58808002001	27,729.09	-	380.00
12/31/01	200.00	01/03/02	58808003001	24,843.96	455.00	(255.00)
01/01/02	-	01/04/02	58808004001	26,110.00	-	-
01/02/02	410.00	01/07/02	58808007001	36,366.42	310.00	100.00
01/03/02	400.00	01/08/02	58808008001	8,812.00	445.00	(45.00)
01/04/02	520.00	01/09/02	58808009001	42,556.45	-	520.00
01/07/02	430.00	01/10/02	58808010001	48,461.68	435.00	(5.00)
01/08/02	350.00	01/11/02	58808011001	16,896.57	-	350.00
01/09/02	290.00	01/14/02	58808014001	22,591.11	-	290.00
01/10/02	360.00	01/15/02	58808015001	7,583.91	155.00	205.00
01/11/02	300.00	01/16/02	58808016001	34,372.52	-	300.00
01/14/02	340.00	01/17/02	58808017001	7,790.00	211.00	129.00
01/15/02	320.00	01/18/02	58808018001	14,168.55	-	320.00
01/16/02	390.00	01/22/02	58808022001	680.00	-	390.00
01/17/02	300.00	01/23/02	58808023001	193,036.20	182.00	118.00
01/18/02	470.00	01/24/02	58808024001	4,716.89	130.00	340.00
01/21/02	-	01/25/02	58808025001	38,298.62	216.00	(216.00)
01/22/02	394.00	01/28/02	58808028001	2,931.17	235.00	159.00
01/23/02	341.00	01/29/02	58808029001	17,703.00	240.00	101.00
01/24/02	360.00	01/30/02	58808030001	52,777.06	490.00	(130.00)
01/25/02	590.00	01/31/02	58808031001	7,230.37	410.37	179.63
01/28/02	430.00	-	-	-	-	430.00
01/29/02	350.00	-	-	-	-	350.00
01/30/02	380.00	02/01/02	58808032001	34,106.88	-	380.00
01/31/02	100.00	02/04/02	58808035001	5,897.28	-	100.00
02/01/02	170.00	02/05/02	58808036001	15,793.96	-	170.00
02/04/02	500.00	02/06/02	58808037001	4,924.70	210.00	290.00
02/05/02	380.00	02/07/02	58808038001	580.00	-	380.00
02/06/02	470.00	02/08/02	58808039001	52,562.90	-	470.00
02/07/02	230.00	02/11/02	58808042001	8,610.98	-	230.00
02/08/02	420.00	02/12/02	58808043001	32,038.97	-	420.00
02/11/02	370.00	02/13/02	58808044001	9,388.02	177.00	193.00

Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Fiscal Year Ended June 30, 2002

Per VRS Revenue Report		Cash Receipt Information				Variance
Date Received	Amount	Date	Document Number	Amount	Cash	
02/12/02	390.00	02/14/02	58808045001	33,464.01	-	390.00
02/13/02	260.00	02/15/02	58808046001	6,831.06	-	260.00
02/14/02	390.00	02/18/02	58808049001	630.00	-	390.00
02/15/02	480.00	02/19/02	58808050001	46,473.51	-	480.00
02/18/02	290.00	02/19/02	58808050002	23,317.71	-	290.00
02/19/02	490.00	02/20/02	58808051001	4,715.00	220.00	270.00
02/20/02	300.00	02/21/02	58808052001	33,053.06	-	300.00
02/21/02	320.00	02/22/02	58808053001	4,723.00	-	320.00
02/22/02	450.00	02/25/02	58808056001	37,415.91	686.00	(236.00)
02/25/02	430.00	02/26/02	58808057001	810.00	-	430.00
02/26/02	260.00	02/27/02	58808058001	530.00	-	260.00
02/27/02	330.00	02/28/02	58808059001	41,811.05	355.10	(25.10)
02/28/02	430.00	03/01/02	58808060001	237,450.65	130.00	300.00
03/01/02	270.00	03/04/02	58808063001	4,318.90	180.00	90.00
03/04/02	420.00	03/05/02	58808064001	26,786.11	-	420.00
03/05/02	360.00	03/06/02	58808065001	15,666.00	255.00	105.00
03/06/02	400.00	03/07/02	58808066001	42,977.58	190.00	210.00
03/07/02	390.00	03/08/02	58808067001	650.00	-	390.00
03/08/02	400.00	03/11/02	58808070001	530.00	-	400.00
-	-	03/11/02	58808070002	30.00	-	-
03/11/02	550.00	03/12/02	58808071001	70,268.86	725.00	(175.00)
03/12/02	450.00	03/13/02	58808072001	15,225.00	-	450.00
03/13/02	270.00	03/14/02	58808073001	27,278.27	625.00	(355.00)
03/14/02	390.00	03/15/02	58808074001	30,963.46	-	390.00
03/15/02	400.00	03/18/02	58808077001	45,246.90	-	400.00
03/18/02	340.00	03/19/02	58808078001	48,735.45	185.00	155.00
03/19/02	260.00	03/20/02	58808079001	46,825.64	-	260.00
03/20/02	310.00	03/21/02	58808080001	17,881.00	-	310.00
03/21/02	360.00	03/22/02	58808081001	115,375.37	-	360.00
03/22/02	330.00	03/25/02	58808084001	720.00	-	330.00
03/25/02	350.00	03/26/02	58808085001	206,297.57	165.00	185.00
03/26/02	400.00	03/27/02	58808086001	8,454.57	-	400.00
03/27/02	300.00	03/28/02	58808087001	41,465.00	155.00	145.00

**Exhibit E-1**

Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Fiscal Year Ended June 30, 2002

Per VRS Revenue Report		Cash Receipt Information				Variance
Date Received	Amount	Date	Document Number	Amount	Cash	
03/28/02	390.00	03/29/02	58808088001	6,480.00	170.00	220.00
03/29/02	265.00	-	-	-	-	265.00
-	-	04/01/02	58808091001	11,880.00	-	-
04/01/02	340.00	04/02/02	58808092001	64,176.79	190.00	150.00
04/02/02	240.00	04/03/02	58808093001	44,935.00	-	240.00
04/03/02	340.00	04/04/02	58808094001	51,296.76	-	340.00
04/04/02	290.00	04/05/02	58808095001	46,579.59	-	290.00
04/05/02	360.00	04/08/02	58808098001	4,460.00	188.00	172.00
04/08/02	350.00	04/09/02	58808099001	47,463.58	190.00	160.00
04/09/02	360.00	04/10/02	58808100001	12,486.28	260.00	100.00
04/10/02	330.00	04/11/02	58808101001	5,428.40	138.90	191.10
04/11/02	390.00	04/12/02	58808102001	33,372.96	215.00	175.00
04/12/02	280.00	04/15/02	58808105001	10,231.35	-	280.00
04/15/02	330.00	04/16/02	58808106001	19,970.45	142.00	188.00
04/16/02	290.00	04/17/02	58808107001	19,907.13	-	290.00
04/17/02	320.00	04/18/02	58808108001	12,648.57	-	320.00
04/18/02	170.00	04/19/02	58808109001	5,330.00	-	170.00
04/19/02	390.00	04/22/02	58808112001	410.00	-	390.00
04/22/02	430.00	04/23/02	58808113001	25,660.25	-	430.00
04/23/02	220.00	04/24/02	58808114001	48,025.70	-	220.00
04/24/02	210.00	04/25/02	58808115001	3,203.00	-	210.00
04/25/02	350.00	04/26/02	58808116001	201,498.48	324.00	26.00
04/26/02	380.00	04/29/02	58808119001	7,805.00	-	380.00
04/29/02	270.00	04/30/02	58808120001	23,000.22	-	270.00
04/30/02	380.00	05/01/02	58808121001	2,680.00	-	380.00
05/01/02	190.00	05/02/02	58808122001	375,082.82	-	190.00
05/02/02	310.00	05/03/02	58808123001	5,368.66	-	310.00
05/03/02	260.00	05/06/02	58808126001	28,506.64	-	260.00
05/06/02	310.00	05/07/02	58808127001	14,252.00	-	310.00
05/07/02	280.00	05/08/02	58808128001	28,703.00	160.00	120.00
05/08/02	360.00	05/09/02	58808129001	24,850.17	-	360.00
05/09/02	300.00	05/10/02	58808130001	12,491.66	115.00	185.00

Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Fiscal Year Ended June 30, 2002

Per VRS Revenue Report		Cash Receipt Information				Variance
Date Received	Amount	Date	Document Number	Amount	Cash	
05/10/02	450.00	05/13/02	58808133001	480.00	-	450.00
05/13/02	340.00	05/14/02	58808134001	115,429.94	-	340.00
05/14/02	340.00	05/15/02	58808135001	15,855.08	-	340.00
05/15/02	380.00	05/16/02	58808136001	11,162.99	-	380.00
05/16/02	360.00	05/17/02	58808137001	56,621.05	-	360.00
05/17/02	350.00	05/20/02	58808140001	29,890.76	-	350.00
05/20/02	430.00	05/21/02	58808141001	28,004.52	-	430.00
05/21/02	360.00	05/22/02	58808142001	56,215.05	-	360.00
05/22/02	340.00	05/23/02	58808143001	13,640.95	180.00	160.00
05/23/02	320.00	05/24/02	58808144001	6,706.00	-	320.00
05/24/02	220.00	05/28/02	58808148001	10,987.00	-	220.00
05/27/02	-	05/29/02	58808149001	143,228.74	195.10	(195.10)
05/28/02	370.00	05/30/02	58808140001	42,871.22	138.00	232.00
05/29/02	380.00	05/31/02	58808151001	28,653.74	170.00	210.00
05/30/02	400.00	-	-	-	-	400.00
05/31/02	330.00	06/03/02	58808054001	10,875.00	-	330.00
06/03/02	430.00	06/04/02	58808155001	48,416.92	150.00	280.00
06/04/02	390.00	06/05/02	58808156001	65,478.98	130.00	260.00
06/05/02	350.00	06/06/02	58808157001	1,635.00	-	350.00
06/06/02	310.00	06/07/02	58808158001	30,913.24	320.00	(10.00)
06/07/02	370.00	06/10/02	58808161001	500.00	-	370.00
06/10/02	500.00	06/11/02	58808162001	46,053.89	115.00	385.00
06/11/02	240.00	06/12/02	58808163001	11,136.85	240.00	-
06/12/02	350.00	06/13/02	58808164001	22,534.88	-	350.00
06/13/02	420.00	06/14/02	58808165001	10,007.65	191.23	228.77
06/14/02	495.00	06/17/02	58808168001	45,905.73	250.00	245.00
06/17/02	370.00	06/18/02	58808169001	9,804.00	240.00	130.00
06/18/02	370.00	06/19/02	58808170001	12,852.12	-	370.00
06/19/02	320.00	06/20/02	58808171001	29,800.84	-	320.00
06/20/02	390.00	06/21/02	58808172001	3,067.00	195.00	195.00
06/21/02	550.00	06/24/02	58808175001	620.00	-	550.00
06/24/02	530.00	06/25/02	58808176001	70,367.20	255.00	275.00

**Exhibit E-1**

---

Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Fiscal Year Ended June 30, 2002

<b>Per VRS Revenue Report</b>		<b>Cash Receipt Information</b>				
<b>Date Received</b>	<b>Amount</b>	<b>Date</b>	<b>Document Number</b>	<b>Amount</b>	<b>Cash</b>	<b>Variance</b>
06/25/02	350.00	06/26/02	58808177001	236,444.03	320.00	30.00
06/26/02	510.00	06/27/02	58808178001	5,987.00	335.00	175.00
06/27/02	380.00	06/28/02	58808179001	48,396.54	192.00	188.00
06/28/02	400.00	-	-	-	-	400.00
<b>Total</b>	<b>\$ 83,710.00</b>				<b>26,288.92</b>	<b>57,421.08</b>

^ CR was prepared by back-up IDPH Cashier.

Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Fiscal Year Ended June 30, 2003

Per VRS Revenue Report		Cash Receipt Information				
Date Received	Amount	Date	Document Number	Amount	Cash	Variance
07/01/02	320.00	07/01/02	58808182001	4,115.00	-	320.00
07/02/02	480.00	07/02/02	58808183001	7,790.00	-	480.00
07/03/02	420.00	07/03/02	58808184001	95,270.00	-	420.00
07/04/02	-	07/05/02	58808186001	2,940.00	-	-
07/05/02	350.00	07/08/02	58808189001	680.00	-	350.00
07/08/02	400.00	07/09/02	58808190001	7,573.00	137.00	263.00
07/09/02	410.00	07/10/02	58808191001	46,519.50	335.00	75.00
07/10/02	420.00	07/11/02	58808192001	3,341.00	-	420.00
07/11/02	350.00	07/12/02	58808193001	8,637.00	-	350.00
07/12/02	330.00	07/15/02	58808196001	9,299.12	350.00	(20.00)
07/15/02	430.00	07/16/02	58808197001	3,286.00	-	430.00
07/16/02	380.00	07/17/02	58808198001	36,409.00	335.00	45.00
07/17/02	430.00	07/18/02	58808199001	9,480.00	-	430.00
07/18/02	320.00	07/19/02	58808200001	33,132.00	-	320.00
07/19/02	410.00	07/22/02	58808203001	16,245.00	-	410.00
07/22/02	390.00	07/23/02	58808204001	27,978.00	455.00	(65.00)
07/23/02	340.00	07/24/02	58808205001	5,730.86	315.00	25.00
07/24/02	430.00	07/25/02	58808206001	197,188.65	300.00	130.00
07/25/02	310.00	07/26/02	58808207001	89,922.00	-	310.00
07/26/02	610.00	07/27/02	58808210001	11,244.20	-	610.00
07/29/02	590.00	07/30/02	58808211001	4,837.00	160.00	430.00
07/30/02	460.00	07/31/02	58808212001	5,509.00	175.00	285.00
07/31/02	410.00	-	-	-	-	410.00
-	-	08/01/02	58808213001	25,035.70	270.00	(270.00)
08/01/02	270.00	08/02/02	58808214001	14,055.77	264.00	6.00
08/02/02	270.00	08/05/02	58808217001	460.00	-	270.00
08/05/02	450.00	08/06/02	58808218001	30,297.00	190.00	260.00
08/06/02	390.00	08/07/02	58808219001	3,372.00	-	390.00
08/07/02	390.00	08/08/02	58808220001	26,185.52	195.00	195.00
08/08/02	340.00	08/09/02	58808221001	5,067.91	-	340.00
08/09/02	410.00	08/12/02	58808224001	4,455.00	340.00	70.00
08/12/02	630.00	08/13/02	58808225001	17,797.52	105.00	525.00
08/13/02	380.00	08/14/02	58808226001	34,839.02	830.00	(450.00)

**Exhibit E-2**

Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Fiscal Year Ended June 30, 2003

Per VRS Revenue Report		Cash Receipt Information				Variance
Date Received	Amount	Date	Document Number	Amount	Cash	
08/14/02	390.00	08/15/02	58808227001	5,323.00	175.00	215.00
08/15/02	360.00	08/16/02	58808228001	4,320.00	614.00	(254.00)
08/16/02	370.00	08/19/02	58808231001	24,047.27	330.00	40.00
08/19/02	410.00	08/20/02	58808232001	19,651.02	-	410.00
08/20/02	290.00	08/21/02	58808233001	15,004.60	163.00	127.00
08/21/02	350.00	08/22/02	58808234001	4,030.00	-	350.00
08/22/02	310.00	08/23/02	58808235001	209,133.86	-	310.00
08/23/02	390.00	08/26/02	58808238001	7,304.00	-	390.00
08/26/02	380.00	08/27/02	58808239001	23,957.41	-	380.00
08/27/02	260.00	08/28/02	58808240001	4,882.00	125.00	135.00
08/28/02	300.00	08/29/02	58808241001	440.00	-	300.00
08/29/02	280.00	08/30/02	58808242001	370.00	-	280.00
08/30/02	280.00	-	-	-	-	280.00
-	-	09/03/02	58808246001	15,963.39	-	-
09/02/02	-	09/04/02	58808247001	7,580.00	245.00	(245.00)
09/03/02	270.00	09/05/02	58808248001	86,630.86	-	270.00
09/04/02	260.00	09/06/02	58808249001	3,345.00	105.00	155.00
09/05/02	160.00	09/09/02	58808253001	44,713.83	170.00	(10.00)
09/06/02	350.00	09/10/02	58808252001	3,380.00	-	350.00
09/09/02	470.00	09/11/02	58808254001	4,196.00	120.00	350.00
09/10/02	310.00	09/12/02	58808255001	39,572.16	140.00	170.00
09/11/02	270.00	09/13/02	58808256001	21,437.00	-	270.00
09/12/02	290.00	09/16/02	58808259001	18,489.00	-	290.00
09/13/02	300.00	09/17/02	58808260001	11,777.77	126.05	173.95
09/16/02	420.00	09/18/02	58808261001	5,635.00	-	420.00
09/17/02	250.00	09/19/02	58808262001	26,289.92	112.00	138.00
09/18/02	290.00	09/20/02	58808263001	11,535.00	-	290.00
09/19/02	200.00	09/23/02	58808266001	4,787.00	-	200.00
09/20/02	360.00	09/24/02	58808267001	28,702.00	-	360.00
09/23/02	390.00			-	-	390.00
09/24/02	200.00	09/25/02	58808268001	19,297.00	-	200.00
09/25/02	250.00	09/26/02	58808269001	29,166.20	145.00	105.00
09/26/02	260.00	09/27/02	58808270001	3,642.53	-	260.00



Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited  
For the Fiscal Year Ended June 30, 2003

Per VRS Revenue Report		Cash Receipt Information				Variance
Date Received	Amount	Date	Document Number	Amount	Cash	
09/27/02	340.00	09/30/02	58808273001	122,615.32	-	340.00
09/30/02	410.00	-	-	-	-	410.00
-	-	10/01/02	58808274001	21,838.00	124.00	(124.00)
10/01/02	400.00	10/02/02	58808275001	228,030.61	180.00	220.00
10/02/02	250.00	10/03/02	58808276001	15,752.00	115.00	135.00
10/03/02	290.00	10/04/02	58808277001	27,429.20	155.00	135.00
10/04/02	350.00	10/07/02	58808280001	2,605.00	-	350.00
10/07/02	290.00	10/08/02	58808281001	2,927.00	-	290.00
10/08/02	230.00	10/09/02	58808282001	25,716.00	-	230.00
10/09/02	350.00	10/10/02	58808283001	3,571.00	-	350.00
10/10/02	260.00	10/11/02	58808284001	53,044.72	-	260.00
10/11/02	260.00	10/14/02	58808287001	34,490.14	-	260.00
10/14/02	320.00	10/15/02	58808288001	4,110.76	-	320.00
10/15/02	240.00	10/16/02	58808289001	179,286.04	140.00	100.00
10/16/02	250.00	10/17/02	58808290001	4,205.00	-	250.00
10/17/02	290.00	10/18/02	58808291001	22,712.82	180.00	110.00
10/18/02	320.00	10/21/02	58808294001	20,398.00	-	320.00
10/21/02	390.00	10/22/02	58808295001	40,321.04	109.00	281.00
10/22/02	370.00	10/23/02	58808296001	3,830.00	-	370.00
10/23/02	180.00	10/24/02	58808297001	31,204.00	-	180.00
10/24/02	210.00	10/25/02	58808298001	3,818.70	-	210.00
10/25/02	280.00	10/28/02	58808301001	330.00	-	280.00
10/28/02	290.00	10/29/02	58808302001	71,920.61	225.00	65.00
-	-	10/30/02	58808303001	19,563.36	264.30	(264.30)
10/29/02	270.00	10/31/02	58808304001	5,805.00	110.00	160.00
10/30/02	200.00	-	-	-	-	200.00
10/31/02	220.00	11/01/02	58808305001	92,454.90	-	220.00
11/01/02	300.00	11/04/02	58808308001	30,896.00	-	300.00
11/04/02	380.00	11/05/02	58808307001	4,360.00	-	380.00
11/05/02	270.00	11/08/02	58808310001	9,865.00	170.00	100.00
11/06/02	300.00	11/09/02	58808311001	121,962.65	-	300.00
11/07/02	290.00	11/08/02	58808312001	9,081.56	-	290.00
11/08/02	380.00	11/12/02	58808316001	420.00	-	380.00

**Exhibit E-2**

Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Fiscal Year Ended June 30, 2003

Per VRS Revenue Report		Cash Receipt Information				
Date Received	Amount	Date	Document Number	Amount	Cash	Variance
11/11/02	-	11/13/02	58808317001	103,674.07	610.00	(610.00)
11/12/02	460.00	11/14/02	58808318001	5,621.00	-	460.00
11/13/02	310.00	11/15/02	58808319001	40,915.80	175.80	134.20
11/14/02	325.00	11/18/02	58808322001	42,584.49	-	325.00
11/15/02	340.00	11/20/02	58808324001	39,492.40	290.40	49.60
11/18/02	350.00	11/19/02	58808323001	2,282.00	-	350.00
11/19/02	370.00	11/21/02	58808325001	3,090.00	-	370.00
11/20/02	140.00	11/22/02	58808326001	228,189.38	161.00	(21.00)
11/21/02	210.00	11/25/02	58808329001	6,228.00	-	210.00
11/22/02	410.00	11/26/02	58808330001	40,809.41	100.05	309.95
11/25/02	510.00	11/27/02	58808331001	5,558.38	210.00	300.00
11/26/02	310.00	-	-	-	-	310.00
11/27/02	190.00	12/02/02	58808336001	400.00	-	190.00
11/29/02	-	12/03/02	58808337001	360.00	-	-
12/02/02	480.00	12/04/02	58808338001	110,560.59	255.00	225.00
12/03/02	320.00	12/05/02	58808339001	24,350.23	230.00	90.00
12/04/02	330.00	12/06/02	58808340001	20,904.00	150.00	180.00
12/05/02	230.00	12/09/02	58808343001	3,296.00	170.00	60.00
12/06/02	300.00	12/10/02	58808344001	390.00	-	300.00
12/09/02	340.00	12/11/02	58808345001	62,490.40	160.00	180.00
12/10/02	250.00	12/12/02	58808346001	39,364.29	155.00	95.00
12/11/02	220.00	12/13/02	58808347001	6,100.00	-	220.00
12/12/02	270.00	12/16/02	58808350001	38,714.94	-	270.00
12/13/02	220.00	12/18/02	58808351001	12,227.26	-	220.00
12/16/02	420.00	12/17/02	58808352001	7,465.00	-	420.00
12/17/02	310.00	12/19/02	58808353001	5,195.00	-	310.00
12/18/02	220.00	12/20/02	58808354001	185,993.47	185.00	35.00
12/19/02	240.00	12/23/02	58808357001	64,649.78	-	240.00
12/20/02	120.00	12/24/02	58808358001	2,220.00	-	120.00
12/23/02	260.00	12/26/02	58808360001	6,542.00	-	260.00
12/24/02	150.00	12/27/02	58808361001	72,901.78	-	150.00
12/26/02	220.00	12/30/02	58808364001	1,895.00	-	220.00
12/27/02	450.00	12/31/202	58808365001	610.00	-	450.00
12/30/02	470.00	-	-	-	-	470.00

Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Fiscal Year Ended June 30, 2003

Per VRS Revenue Report		Cash Receipt Information				Variance
Date Received	Amount	Date	Document Number	Amount	Cash	
12/31/02	280.00	12/30/03	58808002001	700.00	-	280.00
01/01/03	-	01/03/03	58808003001	56,781.10	275.10	(275.10)
01/02/03	390.00	01/06/03	58808006001	16,891.54	155.10	234.90
01/03/03	370.00	01/07/03	58808007001	87,090.80	185.00	185.00
01/06/03	390.00	01/08/03	58808008001	40,984.00	350.00	40.00
01/07/03	500.00	01/09/03	58808009001	10,898.00		500.00
01/08/03	410.00	01/10/03	58808010001	113,617.51		410.00
01/09/03	340.00	01/13/03	58808013001	4,287.00		340.00
01/10/03	370.00	01/14/03	58808014001	34,251.48		370.00
01/13/03	510.00	01/15/03	58808015001	5,571.42	190.00	320.00
01/14/03	370.00	01/16/03	58808016001	26,635.37	220.00	150.00
01/15/03	270.00	01/17/03	58808017001	7,154.87		270.00
01/16/03	210.00	01/21/03	58808021001	28,210.69		210.00
01/17/03	400.00	01/22/03	58808022001	44,077.51	190.00	210.00
01/20/03	-	01/23/03	58808023001	91,294.10		-
01/21/03	411.00	01/23/03	58808023002	4,421.00	211.00	200.00
01/22/03	310.00	01/24/03	58808024001	40,401.19	130.00	180.00
01/23/03	180.00	01/27/03	58808027001	1,890.00		180.00
01/24/03	410.00	01/28/03	58808028001	53,503.38		410.00
01/27/03	340.00	01/29/03	58808029001	26,404.00	335.00	5.00
01/28/03	270.00	01/30/03	58808030001	53,623.24	1.66	268.34
01/29/03	450.00	01/31/03	58808031001	174,244.73		450.00
01/30/03	360.00	-	-	-	-	360.00
01/31/03	310.00	02/03/03	58808033001	6,250.00	-	310.00
02/03/03	260.00	02/04/03	58808034001	8,261.00	281.00	(21.00)
02/04/03	210.00	02/05/03	58808036001	38,712.08	138.00	72.00
02/05/03	370.00	02/06/03	58808037001	8,939.70	190.00	180.00
02/06/03	260.00	02/07/03	58808038001	13,198.43	235.00	25.00
02/07/03	510.00	02/10/03	58808041001	7,201.06	195.10	314.90
02/10/03	455.00	02/11/03	58808042001	28,699.75	234.00	221.00
02/11/03	440.00	02/12/03	58808043001	4,712.00	230.00	210.00
02/12/03	350.00	02/13/03	58808044001	51,574.05	320.00	30.00
02/13/03	370.00	02/14/03	58808045001	3,999.59	-	370.00
02/14/03	310.00	02/18/03	58808048001	3,123.00	-	310.00

**Exhibit E-2**

Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Fiscal Year Ended June 30, 2003

Per VRS Revenue Report		Cash Receipt Information				
Date Received	Amount	Date	Document Number	Amount	Cash	Variance
02/17/03	160.00	02/18/03	58808049001	1,430.00	-	160.00
02/18/03	490.00	02/19/03	58808050001	30,444.71	371.00	119.00
02/19/03	410.00	02/21/03	58808051001	163,891.36	-	410.00
02/20/03	260.00	02/21/03	58808052001	11,859.87	-	260.00
02/21/03	450.00	02/24/03	58808055001	47,407.66	150.00	300.00
02/24/03	560.00	02/25/03	58808056001	54,355.88	-	560.00
02/25/03	320.00	02/26/03	58808057001	4,415.00	340.00	(20.00)
02/26/03	260.00	02/27/03	58808058001	41,564.44	-	260.00
02/27/03	260.00	02/28/03	58808059001	36,009.80	-	260.00
02/28/03	450.00	-	-	-	-	450.00
03/03/03	440.00	03/03/03	58808062001	18,143.83	-	440.00
03/04/03	340.00	03/04/03	58808063001	18,174.04	-	340.00
03/05/03	270.00	03/05/03	58808064001	56,636.13	610.00	(340.00)
-	-	03/06/03	58808065001	3,310.00	230.00	(230.00)
03/06/03	300.00	03/07/03	58808066009	18,449.38	535.00	(235.00)
03/07/03	420.00	03/11/03	58808069001	15,005.49	320.00	100.00
03/10/03	500.00	03/11/03	58808070001	630.00	360.00	140.00
03/11/03	630.00	03/12/03	58808071001	28,598.25	720.00	(90.00)
03/12/03	390.00	03/13/03	58808072001	46,145.00	1,610.00	(1,220.00)
03/13/03	420.00	03/14/03	58808073001	19,413.80	460.00	(40.00)
03/14/03	330.00	03/18/03	58808077001	78,408.41	530.00	(200.00)
03/17/03	450.00	03/19/03	58808078001	188,740.59	885.10	(435.10)
03/18/03	290.00	03/20/03	58808079001	36,791.81	360.00	(70.00)
03/19/03	190.00	03/21/03	58808080001	30,424.00	370.00	(180.00)
03/20/03	210.00	03/21/03	58808080002	16,982.00	340.00	(130.00)
03/21/03	380.00	-	-	-	-	380.00
03/24/03	350.00	-	-	-	-	350.00
03/25/03	360.00	-	-	-	-	360.00
03/26/03	290.00	-	-	-	-	290.00
03/27/03	460.00	-	-	-	-	460.00
03/28/03	390.00	-	-	-	-	390.00
03/31/03	350.00	-	-	-	-	350.00
04/01/03	420.00	04/04/03	58808094001	141,941.00	3,785.10	(3,365.10)
04/02/03	200.00	04/09/03	58808099001	68,419.00	680.00	(480.00)

Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Fiscal Year Ended June 30, 2003

Per VRS Revenue Report		Cash Receipt Information					
Date Received	Amount	Date	Document Number		Amount	Cash	Variance
04/03/03	170.00	04/10/03	58808100001	^	28,909.72	835.00	(665.00)
04/04/03	230.00	04/11/03	58808101001	^	61,740.04	450.00	(220.00)
04/07/03	360.00	04/15/03	58808105001	^	159,309.42	340.10	19.90
04/08/03	320.00	04/16/03	58808106001	^	33,465.57	825.10	(505.10)
04/09/03	330.00	04/17/03	58808107001	^	169,630.79	280.10	49.90
04/10/03	300.00	04/22/03	58808112002	^	41,134.70	27.00	273.00
04/11/03	450.00	04/22/03	58808112001	^	33,557.64	1,205.00	(755.00)
04/14/03	320.00	04/24/03	58808114001	^	57,895.95	1,105.00	(785.00)
04/15/03	280.00	04/25/03	58808115001		19,450.59	580.00	(300.00)
04/16/03	310.00	04/28/03	58808118001		70,012.31	167.00	143.00
04/17/03	280.00	04/29/03	58808119001		51,966.42	-	280.00
04/18/03	300.00	04/30/03	58808120001		32,441.66	-	300.00
04/21/03	350.00	-	-		-	-	350.00
04/22/03	290.00	-	-		-	-	290.00
04/23/03	310.00	-	-		-	-	310.00
04/24/03	290.00	-	-		-	-	290.00
04/25/03	410.00	-	-		-	-	410.00
04/28/03	280.00	-	-		-	-	280.00
04/29/03	380.00	-	-		-	-	380.00
04/30/03	280.00	-	-		-	-	280.00
05/01/03	290.00	05/01/03	55808121001		5,894.33	-	290.00
05/02/03	370.00	05/02/03	58808122001		27,387.00	-	370.00
05/05/03	310.00	05/05/03	55808125001		4,085.00	-	310.00
05/06/03	360.00	05/06/03	55808126001		20,382.04	172.43	187.57
-	-	05/07/03	55808127001		3,691.00	-	-
05/07/03	320.00	05/08/03	55808128001		31,222.59	-	320.00
05/08/03	250.00	05/09/03	58808129001		2,750.00	-	250.00
05/09/03	320.00	05/12/03	58808132001		20,617.95	245.00	75.00
05/12/03	340.00	05/13/03	58808133001		5,517.27	-	340.00
05/13/03	340.00	05/14/03	58808134001		16,806.09	215.00	125.00
05/14/03	370.00	05/15/03	58808135001		6,103.00	240.10	129.90
05/15/03	260.00	05/16/03	58808136001		41,685.33	330.00	(70.00)
05/16/03	300.00	05/19/03	58808139001		23,331.00	360.00	(60.00)
05/19/03	340.00	05/20/03	58808140001		4,100.00	-	340.00

**Exhibit E-2**

Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Fiscal Year Ended June 30, 2003

Per VRS Revenue Report		Cash Receipt Information				
Date Received	Amount	Date	Document Number	Amount	Cash	Variance
05/20/03	410.00	05/21/03	58808141001	7,794.00	-	410.00
05/21/03	230.00	05/22/03	58808142001	27,598.82	233.00	(3.00)
05/22/03	380.00	05/23/03	58808143001	7,540.05	-	380.00
05/23/03	250.00	05/27/03	58808147001	186,823.00	-	250.00
05/27/03	330.00	05/28/03	58808148001	4,385.00	147.00	183.00
05/28/03	290.00	05/29/03	58808149001	12,550.00	-	290.00
05/29/03	260.00	05/29/03	58808150001	83,429.70	-	260.00
05/30/03	370.00	06/02/03	58808153001	11,720.00	129.00	241.00
06/02/03	410.00	06/03/03	58808154001	1,845.00	-	410.00
06/03/03	310.00	06/04/03	58808155001	79,663.50	-	310.00
06/04/03	500.00	06/05/03	58808156001	2,890.00	-	500.00
06/05/03	290.00	06/06/03	58805157001	50,794.41	-	290.00
06/06/03	490.00	06/09/03	58808160001	3,450.00	-	490.00
06/09/03	590.00	06/10/03	58808161001	3,300.00	-	590.00
06/10/03	360.00	06/11/03	58808162001	10,405.44	221.44	138.56
06/11/03	380.00	06/12/03	58808163001	60,845.34	-	380.00
06/12/03	300.00	06/13/03	58808164001	7,365.00	-	300.00
06/13/03	350.00	06/14/03	58808165001	12,250.29	129.00	221.00
06/16/03	520.00	06/18/03	58808168001	206,618.81	276.00	244.00
06/17/03	530.00	06/18/03	58808169001	2,240.00	-	530.00
06/18/03	220.00	06/19/03	58808170001	32,760.60	-	220.00
06/19/03	425.00	06/20/03	58808171001	8,011.50	310.00	115.00
06/20/03	310.00	06/23/03	58808174001	22,794.44	-	310.00
06/23/03	480.00	06/24/03	58808175001	10,364.68	505.00	(25.00)
06/24/03	440.00	06/24/03	58808175002	48,184.61	-	440.00
-	-	06/25/03	58808176001	3,916.07	-	-
06/25/03	370.00	06/26/03	58808177001	5,172.00	-	370.00
06/26/03	280.00	06/30/03	58808181001	62,480.66	-	280.00
06/27/03	300.00	06/24/03	58808178001	4,045.00	-	300.00
06/30/03	575.00	-	-	-	-	575.00
<b>Total</b>	<b>\$ 85,861.00</b>				<b>38,000.03</b>	<b>47,860.97</b>

^ CR was prepared by back-up IDPH Cashier.

Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Period July 1, 2003 through March 15, 2004

Per VRS Revenue Report			Cash Receipt Information				Variance
Date Received	Amount		Date	Document Number	Amount	Cash	
07/01/03	\$	230.00	07/01/03	58808182001	\$15,416.00	-	230.00
07/02/03		390.00	07/02/03	58808183001	2,370.00	-	390.00
07/03/03		290.00	07/06/03	58808184001	12,033.00	550.00	(260.00)
07/04/03		-	07/07/03	58808188001	5,096.00	-	-
07/07/03		440.00	07/08/03	58808189001	3,371.00	-	440.00
07/08/03		390.00	07/09/03	58808190001	4,708.27	-	390.00
07/09/03		340.00	07/10/03	58808191001	30,505.00	381.00	(41.00)
07/10/03		300.00	07/11/03	58808192001	2,840.00	-	300.00
07/11/03		250.00	07/14/03	58808195001	52,410.30	65.00	185.00
07/14/03		410.00	07/15/03	58808196001	10,872.00	-	410.00
07/15/03		400.00	07/16/03	58808197001	7,200.87	-	400.00
07/16/03		280.00	07/17/03	58808198001	5,515.00	232.00	48.00
07/17/03		330.00	07/18/03	58808199001	18,809.00	-	330.00
07/18/03		360.00	07/21/03	58808202001	8,304.00	-	360.00
07/21/03		350.00	07/22/03	58808203001	2,952.00	-	350.00
07/22/03		320.00	07/23/03	58808204001	35,903.36	-	320.00
07/23/03		265.00	07/24/03	58808205001	31,832.00	-	265.00
07/24/03		340.00	07/25/03	58808206001	23,816.55	-	340.00
07/25/03		480.00	07/28/03	58808209001	5,594.00	-	480.00
07/28/03		410.00	07/30/03	58808211001	30,208.00	-	410.00
07/29/03		420.00	-	-	-	-	420.00
07/30/03		430.00	-	-	-	-	430.00
07/31/03		360.00	-	-	-	-	360.00
08/01/03		320.00	08/04/03	58808216001	52,132.21	445.00	(125.00)
08/04/03		450.00	08/05/03	58808217001	11,493.00	-	450.00
08/05/03		480.00	08/06/03	58808218001	650.00	-	480.00
08/06/03		320.00	08/07/03	58808219001	38,354.49	570.00	(250.00)
08/07/03		280.00	-	-	-	-	280.00
08/08/03		330.00	08/11/03	58808223001	29,094.74	201.00	129.00
08/11/03		410.00	08/13/03	58808226001	19,844.11	180.00	230.00
08/12/03		490.00	08/14/03	58808227001	7,720.00	-	490.00
08/13/03		310.00	08/20/03	58808232001	22,167.28	187.00	123.00
08/14/03		320.00	08/21/03	58808233001	28,667.87	644.00	(324.00)

**Exhibit E-3**

Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Period July 1, 2003 through March 15, 2004

Per VRS Revenue Report		Cash Receipt Information				Variance
Date Received	Amount	Date	Document Number	Amount	Cash	
08/15/03	280.00	08/22/03	58808234001	26,358.00	210.00	70.00
08/18/03	390.00	08/26/03	58808238001	223,307.88	-	390.00
08/19/03	370.00	08/28/03	58808240001	47,688.24	165.04	204.96
08/20/03	360.00	08/29/03	58808241001	23,121.66	-	360.00
08/21/03	360.00	-	-	-	-	360.00
08/22/03	220.00	-	-	-	-	220.00
08/25/03	380.00	-	-	-	-	380.00
08/26/03	200.00	-	-	-	-	200.00
08/27/03	400.00	-	-	-	-	400.00
08/28/03	280.00	-	-	-	-	280.00
08/29/03	330.00	-	-	-	-	330.00
09/01/03	-	09/04/03	58808247001	7,429.66	-	-
09/02/03	270.00	09/05/03	58808248001	296,488.06	160.00	110.00
09/03/03	380.00	09/09/03	58808252001	5,312.00	-	380.00
09/04/03	410.00	09/10/03	58808254001	51,008.98	285.00	125.00
09/05/03	320.00	09/12/03	58808255001	2,613.00	-	320.00
09/08/03	370.00	09/15/03	58808258001	54,940.14	126.00	244.00
09/09/03	230.00	09/16/03	58808259001	26,203.54	-	230.00
09/10/03	200.00	09/17/03	58808260001	4,054.70	220.00	(20.00)
09/11/03	180.00	09/18/03	58808261001	17,970.32	-	180.00
09/12/03	430.00	-	-	-	-	430.00
09/15/03	390.00	-	-	-	-	390.00
09/16/03	340.00	-	-	-	-	340.00
09/17/03	160.00	-	-	-	-	160.00
09/18/03	290.00	09/19/03	58808262001	163,268.64	-	290.00
09/19/03	140.00	09/22/03	58808265001	18,546.79	-	140.00
09/22/03	260.00	09/26/03	58808269001	46,860.32	103.21	156.79
09/23/03	220.00	09/29/03	58808272001	121,427.12	-	220.00
09/24/03	210.00	-	-	-	-	210.00
09/25/03	270.00	-	-	-	-	270.00
09/26/03	170.00	-	-	-	-	170.00
09/29/03	440.00	09/30/03	58808273001	12,330.00	-	440.00
09/30/03	160.00	-	-	-	-	160.00
10/01/03	200.00	10/02/03	58808275001	4,065.00	-	200.00



Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Period July 1, 2003 through March 15, 2004

Per VRS Revenue Report		Cash Receipt Information				Variance
Date Received	Amount	Date	Document Number	Amount	Cash	
10/02/03	300.00	10/03/03	58808276001	66,184.40	-	300.00
10/03/03	300.00	10/06/03	58808279001	7,098.00	260.00	40.00
10/06/03	350.00	10/07/03	58808280001	31,355.85	159.01	190.99
10/07/03	330.00	10/08/03	58808281001	2,145.00	-	330.00
10/08/03	210.00	10/10/03	58808283001	73,384.48	-	210.00
10/09/03	270.00	10/13/03	58808286001	31,932.04	-	270.00
10/10/03	170.00	10/15/03	58808288001	2,280.00	-	170.00
10/13/03	190.00	10/17/03	58808290001	37,840.79	-	190.00
10/14/03	390.00	10/20/03	58808293001	6,090.00	425.00	(35.00)
10/15/03	260.00	-	-	-	-	260.00
10/16/03	280.00	-	-	-	-	280.00
10/20/03	360.00	10/21/03	58808294001	202,308.62	-	360.00
10/21/03	260.00	10/22/03	58808295001	3,745.00	-	260.00
10/22/03	180.00	10/24/03	58808297001	74,791.64	267.50	(87.50)
10/23/03	270.00	-	-	-	-	270.00
10/24/03	140.00	10/27/03	58808300001	5,966.00	-	140.00
10/27/03	220.00	10/27/03	58808302001	138,076.79	224.00	(4.00)
10/28/03	260.00	-	-	-	-	260.00
10/29/03	320.00	10/30/03	58808303001	3,040.00	-	320.00
10/30/03	210.00	11/03/03	58808307001	107,371.82	-	210.00
10/31/03	250.00	-	-	-	-	250.00
11/03/03	240.00	11/04/03	58808308001	28,061.48	225.00	15.00
11/04/03	310.00	11/05/03	58808309001	9,630.00	-	310.00
11/05/03	260.00	11/12/03	58808316001	28,184.76	128.00	132.00
11/06/03	210.00	-	-	-	-	210.00
11/07/03	190.00	-	-	-	-	190.00
11/10/03	340.00	11/13/03	58808317001	7,198.00	-	340.00
11/11/03	360.00	-	-	-	-	360.00
11/12/03	420.00	11/14/03	58808318001	111,755.38	285.00	135.00
11/14/03	140.00	11/17/03	58808321001	4,800.00	-	140.00
11/17/03	240.00	11/18/03	58808322001	191,216.64	275.00	(35.00)
11/18/03	210.00	-	-	-	-	210.00
11/19/03	250.00	11/19/03	58808323001	4,880.00	-	250.00
-	-	11/20/03	58808324001	15,557.13	-	-

**Exhibit E-3**

Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Period July 1, 2003 through March 15, 2004

Per VRS Revenue Report		Cash Receipt Information				Variance
Date Received	Amount	Date	Document Number	Amount	Cash	
11/20/03	340.00	11/21/03	58808325001	5,989.00	-	340.00
11/21/03	240.00	11/24/03	58808328001	4,404.00	195.00	45.00
11/24/03	260.00	11/26/03	58808330001	43,813.69	-	260.00
11/25/03	330.00	12/03/03	58808337001	38,932.00	-	330.00
11/26/03	150.00	-	-	-	-	150.00
12/01/03	130.00	12/04/03	58808338001	134,510.82	-	130.00
12/02/03	290.00	-	-	-	-	290.00
12/03/03	300.00	-	-	-	-	300.00
12/04/03	170.00	12/08/03	58808342001	6,641.86	115.00	55.00
12/05/03	180.00	-	-	-	-	180.00
12/08/03	160.00	12/10/03	58808344001	60,186.07	-	160.00
12/09/03	410.00	-	-	-	-	410.00
12/10/03	170.00	12/15/03	58808349001	58,800.76	-	170.00
12/11/03	230.00	-	-	-	-	230.00
12/12/03	110.00	12/19/03	58808353001	6,775.85	-	110.00
12/15/03	230.00	-	-	-	-	230.00
12/16/03	230.00	12/22/03	58808356001	229,647.89	163.00	67.00
12/17/03	170.00	-	-	-	-	170.00
12/18/03	210.00	-	-	-	-	210.00
12/19/03	270.00	-	-	-	-	270.00
12/22/03	260.00	12/24/03	58808358001	65,791.45	75.00	185.00
12/23/03	210.00	12/30/03	58808363001	2,440.00	-	210.00
12/24/03	270.00	12/30/03	58808364001	46,163.28	345.00	(75.00)
12/26/03	170.00	-	-	-	-	170.00
12/29/03	210.00	01/06/04	58808006001	51,748.22	140.00	70.00
12/30/03	350.00	-	-	-	-	350.00
12/31/03	390.00	-	-	-	-	390.00
01/02/04	240.00	01/07/04	58808007001	38,368.65	255.00	(15.00)
01/05/04	360.00	-	-	-	-	360.00
01/06/04	280.00	-	-	-	-	280.00
01/07/04	260.00	01/13/04	58808013001	115,659.78	405.00	(145.00)
01/08/04	170.00	-	-	-	-	170.00
01/09/04	440.00	-	-	-	-	440.00

Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Period July 1, 2003 through March 15, 2004

Per VRS Revenue Report		Cash Receipt Information				Variance
Date Received	Amount	Date	Document Number	Amount	Cash	
01/12/04	440.00	01/14/04	58808014001	40,356.51	-	440.00
01/13/04	380.00	-	-	-	-	380.00
01/14/04	290.00	01/15/04	58808015001	21,252.25	-	290.00
01/15/04	240.00	01/21/04	58808021001	35,852.54	460.00	(220.00)
01/16/04	270.00	-	-	-	-	270.00
01/20/04	380.00	01/23/04	58808023001	161,337.92	530.00	(150.00)
01/21/04	410.00	-	-	-	-	410.00
01/22/04	330.00	01/27/04	588PB027001	45,315.20	411.00	(81.00)
01/23/04	390.00	-	-	-	-	390.00
01/26/04	460.00	01/29/04	588PB029001	90,336.71	780.00	(320.00)
01/27/04	270.00	-	-	-	-	270.00
01/28/04	330.00	02/03/04	588PB034001	68,190.34	725.00	(395.00)
01/29/04	350.00	-	-	-	-	350.00
01/30/04	330.00	-	-	-	-	330.00
02/02/04	270.00	02/05/04	588PB036001	72,815.64	245.00	25.00
02/03/04	240.00	-	-	-	-	240.00
02/04/04	340.00	-	-	-	-	340.00
02/05/04	470.00	02/09/04	588PB040001	27,479.43	-	470.00
02/06/04	140.00	-	-	-	-	140.00
02/09/04	200.00	02/12/04	588PB043001	63,113.62	345.00	(145.00)
02/10/04	480.00	-	-	-	-	480.00
02/11/04	300.00	02/17/04	588PB048001	33,029.77	-	300.00
02/12/04	330.00	-	-	-	-	330.00
02/13/04	360.00	02/19/04	588PB050001	185,675.87	831.00	(471.00)
02/16/04	300.00	-	-	-	-	300.00
02/17/04	270.00	-	-	-	-	270.00
02/18/04	400.00	02/25/04	588PB056001	79,541.66	-	400.00
02/19/04	380.00	-	-	-	-	380.00
02/20/04	320.00	-	-	-	-	320.00
02/23/04	380.00	-	-	-	-	380.00
02/24/04	420.00	02/26/04	588PB057001	47,367.24	747.00	(327.00)
02/25/04	380.00	03/01/04	588PB058001	55,628.42	427.00	(47.00)
02/26/04	360.00	-	-	-	-	360.00

**Exhibit E-3**

---

Iowa Department of Public Health  
Comparison of Cash Per VRS Revenue Reports and Cash Deposited

For the Period July 1, 2003 through March 15, 2004

Per VRS Revenue Report		Cash Receipt Information				
Date Received	Amount	Date	Document Number	Amount	Cash	Variance
02/27/04	270.00	03/01/04	588PB061001	3,095.00	420.00	(150.00)
03/01/04	560.00	03/03/04	588PB063001	52,205.62	808.00	(248.00)
03/02/04	390.00	03/03/04	588PB063002	14,029.00	1,319.00	(929.00)
03/03/04	290.00	03/04/04	588PB064001	45,748.22	260.00	30.00
03/04/04	240.00	03/05/04	588PB065001	19,924.25	330.00	(90.00)
03/05/04	350.00	03/08/04	588PB068001	30,169.13	395.00	(45.00)
-	-	03/08/04	588PB068002	118.47	118.47	(118.47)
03/08/04	350.00	03/09/04	588PB069001	15,183.67	440.00	(90.00)
03/09/04	430.00	03/10/04	588PB070001	28,184.97	475.00	(45.00)
<b>Total</b>	<u><u>\$ 52,075.00</u></u>				<u><u>18,732.23</u></u>	<u><u>33,342.77</u></u>


---

Iowa Department of Public Health

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
Timothy D. Houlette, CPA, Senior Auditor  
Jeffrey L. Lenhart, Assistant Auditor

  
Tamera S. Kusian, CPA  
Deputy Auditor of State

**Special Investigation of the  
Iowa Department of Public Health**

## **Appendices**

**Special Investigation of the  
Iowa Department of Public Health**



Iowa Department of Public Health  
Copy of a Summary Report

IOWA DEPARTMENT OF PUBLIC HEALTH SUMMARY REPORT						1 OF 1			
INSTITUTION HORN MEMORIAL HOSPITAL		BIRTH REGISTRATION FEE AND COPY OF BIRTH CERTIFICATION FEE				TOTAL CERTIFICATES ENCLOSED 2			
ADDRESS 701 EAST SECOND STREET						TOTAL NUMBER OF PATERNITY AFFIDAVIT APPL. ENCLOSED 0			
CITY IDA GROVE, IOWA						TOTAL AMOUNT OF FEES ENCLOSED: \$ 25.00			
ZIP 51445						COPY \$ 10.00 REGISTRATION \$ 15.00			
						DATE SENT: 2 / 26 / 2004			
						MONTH DAY YEAR			
FOR INSTITUTION USE ONLY		FEE STATUS		DATE LETTER SENT		FEE STATUS		DATE TO COUNTY ATTORNEY	
NAME OF CHILD/DATE OF BIRTH	PARENT(S) NAME AND ADDRESS	T Y P E	PAID (X)	WAIVED (CODE*)	NOT PAID (X)	PAID	DATE PAID	WAIVED (CODE*)	DATE TO COUNTY ATTORNEY
CHILD'S NAME [REDACTED]	[REDACTED]		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	/ /	<input type="checkbox"/>	/ /
DATE OF BIRTH February 13, 2004	[REDACTED]	B	<input checked="" type="checkbox"/>	<input type="checkbox"/>					
CHILD'S NAME [REDACTED]	[REDACTED]		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	/ /	<input type="checkbox"/>	/ /
DATE OF BIRTH February 15, 2004	[REDACTED]	B	<input type="checkbox"/>	<input type="checkbox"/>					
CHILD'S NAME [REDACTED]	[REDACTED]	A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	/ /	<input type="checkbox"/>	/ /
DATE OF BIRTH [REDACTED]	[REDACTED]	B	<input type="checkbox"/>	<input type="checkbox"/>					
CHILD'S NAME [REDACTED]	[REDACTED]	A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	/ /	<input type="checkbox"/>	/ /
DATE OF BIRTH [REDACTED]	[REDACTED]	B	<input type="checkbox"/>	<input type="checkbox"/>					
CHILD'S NAME [REDACTED]	[REDACTED]	A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	/ /	<input type="checkbox"/>	/ /
DATE OF BIRTH [REDACTED]	[REDACTED]	B	<input type="checkbox"/>	<input type="checkbox"/>					
CHILD'S NAME [REDACTED]	[REDACTED]	A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	/ /	<input type="checkbox"/>	/ /
DATE OF BIRTH [REDACTED]	[REDACTED]	B	<input type="checkbox"/>	<input type="checkbox"/>					

SIGNATURE OF INSTITUTIONAL OFFICER  
[REDACTED]

TYPE OF FEE  
 A. BIRTH REGISTRATION  
 B. COPY OF BIRTH CERTIFICATION  
 C. PATERNITY AFFIDAVIT APPLICATION INCLUDED  
 (CHECK THE BOX MARKED C)

\*FEE WAIVED CODES  
 1. TITLE XIX — Reimbursement under assistance program — IA Code Chapter 249A.  
 2. INDIGENT PATIENT CARE — Reimbursement under indigent patient care program — IA Code Chapter 255.  
 3. INDIGENT PARENT — Parent is indigent and no means of payment available.

MAR 02 2004  
VITAL RECORDS  
E.B.C.

5033MAR.04 0400 VITALS 10.00  
6034MAR.04 0400 BIRTH RS 15.00

588-0242 (Rev. 6/93)  
CPF-19539

Iowa Department of Public Health Copy

**Special Investigation of the  
Iowa Department of Public Health**

Iowa Department of Public Health  
Copy of a Portion of a "Z-tape"

```

**DEPT**
  Z1  9982
BARBER                                .00 H
  D01-1      1      .3%  160.00
BIRTH RG                                .00 H
  D02-1     44     8.0%  4165.00
HEAR AID                                .00 H
  D03-1      1     .1%   35.00
COSMTLGY                                .00 H
  D05-1      9    10.1%  5290.00
MORTUARY                                .00 H
  D10-1      2     .4%   200.00
PT OT                                    .00 H
  D11-1      6     9.0%  4710.00
NURS HM                                    .00 H
  D12-1      1     .0%   10.00
RESP.                                    .00 H
  D14-1      1     4.8%  2500.00
DIET                                    .00 H
  D15-1      3     4.7%  2450.00
OPTOMRST                                .00 H
  D16-1      1     .0%   10.00
SOC WDR                                    .00 H
  D19-1      3     .4%   210.00
VITALS                                    .00 H
  D20-1     53    13.1%  6840.00
TANNING                                    .00 H
  D22-1     28     .3%   140.00
XRPERMIT                                .00 H
  D23-1     42     3.0%  1570.00
XR MACH                                    .00 H
  D24-1     29     5.2%  2740.00
RAD MAT                                    .00 H
  D25-1      1     5.7%  2995.00
RADNTST                                    .00 H
  D26-1      3     2.4%  1275.00
RADNMIT                                    .00 H
  D27-1      2     .6%   300.00
TATTOO                                    .00 H
  D28-1      6     .4%   195.00
POOLS                                    .00 H
  D29-1     29     5.1%  2665.00
XR TEST                                    .00 H
  D30-1      2     .3%   170.00
MAMMREV                                    .00 H
  D33-1      1     1.8%   951.00
MSSSTHER                                    .00 H
  D34-1      2     4.3%  2250.00
E.M.S.                                    .00 H
  D36-1      1     .9%   480.00
MISC                                    .00 H
  D38-1     19    18.8%  9796.64
LABEL                                    .00 H
  D39-1      1     .1%   53.98
FED. EXP                                    .00 H
  D40-1      2     .1%   44.00
+TL      293                    52205.62
TOTL      293                    52205.62
N05733 15:47 #01 MAR.01'04

```

Iowa Department of Public Health  
Copy of a Portion of an Internal Tape

MAR.01'04	
N05705 14:17 #01	
XR MACH	156.00
TOTL	156.00
TOTAL	156.00
MAR.01'04	
N05706 14:17 #01	
XR MACH	100.00
TOTL	100.00
TOTAL	100.00
MAR.01'04	
N05707 14:17 #01	
XR MACH	76.00
TOTL	76.00
TOTAL	76.00
MAR.01'04	
N05708 14:17 #01	
XR MACH	51.00
TOTL	51.00
TOTAL	51.00
MAR.01'04	
N05709 14:18 #01	
XR MACH	51.00
TOTL	51.00
TOTAL	51.00
MAR.01'04	
N05710 14:18 #01	
XRPERMIT	45.00
TOTL	45.00
TOTAL	45.00
MAR.01'04	
N05711 14:18 #01	
XR MACH	25.00
TOTL	25.00
TOTAL	25.00
MAR.01'04	
N05712 14:18 #01	
XRPERMIT	35.00
TOTL	35.00
TOTAL	35.00
MAR.01'04	
N05713 14:19 #01	
XRPERMIT	35.00
TOTL	35.00
TOTAL	35.00
MAR.01'04	
N05714 14:19 #01	
XRPERMIT	35.00
TOTL	35.00
TOTAL	35.00
MAR.01'04	
N05715 14:19 #01	
XRPERMIT	60.00
TOTL	60.00
TOTAL	60.00
MAR.01'04	
N05716 14:20 #01	
XRPERMIT	45.00
TOTL	45.00

```

N05717 14:20 #01
XRPERMIT 35.00
TOTAL 35.00
MAR.01'04
N05718 14:21 #01
XRPERMIT 35.00
TOTAL 35.00
MAR.01'04
N05719 14:21 #01
XRPERMIT 35.00
TOTAL 35.00
MAR.01'04
N05720 14:21 #01
XRPERMIT 35.00
TOTAL 35.00
MAR.01'04
N05721 14:21 #01
XRPERMIT 35.00
TOTAL 35.00
MAR.01'04
N05722 14:21 #01
XRPERMIT 35.00
TOTAL 35.00
MAR.01'04
N05723 14:21 #01
XRPERMIT 35.00
TOTAL 35.00
MAR.01'04
N05724 14:21 #01
XRPERMIT 35.00
TOTAL 35.00
MAR.01'04
N05725 14:22 #01
XRPERMIT 25.00
TOTAL 25.00
MAR.01'04
N05726 14:22 #01
**CLRK**
Z1 9980

```

CSHR #01	
GRPO	190
	40466.48
GPTL	190
	40466.48
NXTL	
	40466.48
NET1	
	40466.48
NET2	
	40466.48
CAID	
	40466.48
DRTL	
	40466.48

	312.00
CUST	190
AVG\$	212.98
AVG#	1
AVSL	212.98
-----	
MAR.01'04	
N95727 14:23	#01
MISC	20.00
TOTL	20.00
TOTAL	20.00
MAR.01'04	
N95728 14:26	#01
MISC	637.54
TOTL	637.54
TOTAL	637.54
MAR.01'04	
N95729 14:26	#01
MISC	30.60
TOTL	30.60
TOTAL	30.60
MAR.01'04	
N95730 14:27	#01
**CLRK**	
Z1	9981
-----	
C5HR #01	
GRPO	3
	688.14
GPTL	3
	688.14
NXTL	688.14
NET1	688.14
NET2	688.14
CAID	688.14
DRTL	688.14
CUST	3
AVG\$	229.38
AVG#	1
AVSL	229.38

```

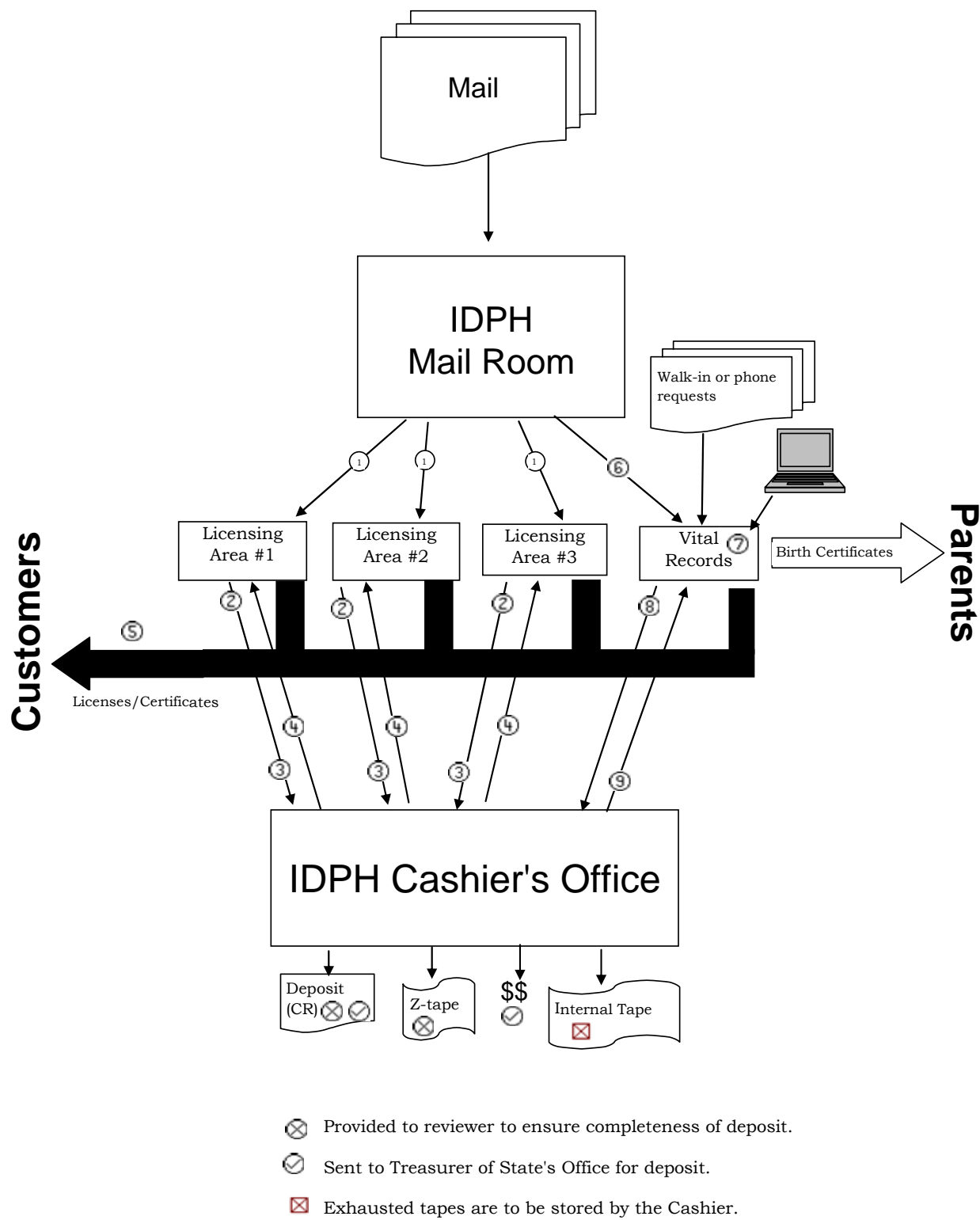
MAR.01'04
N95731 14:27 #01
**DEPT**
      X1  9981
BARBER
      .00 H
D01-1      1
.3% 160.00
BIRTH RG
      .00 H
D02-1      44
8.0% 4165.00
HEAR AID
      .00 H
D03-1      1
.1% 35.00
COSMTLGY
      .00 H

```

Iowa Department of Public Health  
Copy of Portion of an Internal Tape

10.1% 5290.00	D30-1 2	.00 H
MORTUARY	.3% 170.00	D15-1 3
.00 H	MAMMREV	4.7% 2450.00
D10-1 2	.00 H	OPTOMRST
.4% 200.00	D33-1 1	.00 H
PT OT	1.8% 951.00	D16-1 1
.00 H	MASSTHER	.0% 10.00
D11-1 6	.00 H	SOC WOR
9.0% 4710.00	D34-1 2	.00 H
NURS HM	4.3% 2250.00	D19-1 3
.00 H	E.M.S.	.4% 210.00
D12-1 1	.00 H	VITALS
.0% 10.00	D36-1 1	.00 H
RESP.	.9% 480.00	D20-1 53
.00 H	MISC	13.1% 6840.00
D14-1 1	.00 H	TANNING
4.8% 2500.00	D38-1 19	.00 H
DIET	18.8% 9796.64	D22-1 28
.00 H	LABEL	.3% 140.00
D15-1 3	.00 H	XRPERMIT
4.7% 2450.00	D39-1 1	.00 H
OPTOMRST	.1% 53.98	D23-1 42
.00 H	FED. EXP	3.0% 1570.00
D16-1 1	.00 H	XR MACH
.0% 10.00	D40-1 2	.00 H
SOC WOR	.1% 44.00	D24-1 29
.00 H	+TL 293	5.2% 2740.00
D19-1 3	52205.62	RAD MAT
.4% 210.00	TOTL 293	.00 H
VITALS	52205.62	D25-1 1
.00 H	MAR.01'04	5.7% 2995.00
D20-1 53	NES732 14:28 #01	RADNTST
13.1% 6840.00	**DEPT**	.00 H
TANNING	Z1 9982	D26-1 3
.00 H	BARBER	2.4% 1275.00
D22-1 28	.00 H	RADNMIT
.3% 140.00	D01-1 1	.00 H
XRPERMIT	.3% 160.00	D27-1 2
.00 H	BIRTH RG	.6% 300.00
D23-1 42	.00 H	TATTOO
3.0% 1570.00	D02-1 44	.00 H
XR MACH	8.0% 4165.00	D28-1 6
.00 H	HEAR AID	.4% 195.00
D24-1 29	.00 H	POOLS
5.2% 2740.00	D03-1 1	.00 H
RAD MAT	.1% 35.00	D29-1 29
.00 H	COSMTLGY	5.1% 2665.00
D25-1 1	.00 H	XR TEST
5.7% 2995.00	D05-1 9	.00 H
RADNTST	10.1% 5290.00	D30-1 2
.00 H	MORTUARY	.3% 170.00
D26-1 3	.00 H	MAMMREV
2.4% 1275.00	D10-1 2	.00 H
RADNMIT	.4% 200.00	D33-1 1
.00 H	PT OT	1.8% 951.00
D27-1 2	.00 H	MASSTHER
.6% 300.00	D11-1 6	.00 H
TATTOO	9.0% 4710.00	D34-1 2
.00 H	NURS HM	4.3% 2250.00
D28-1 6	.00 H	E.M.S.
.4% 195.00	D12-1 1	.00 H
POOLS	.0% 10.00	D36-1 1
.00 H	RESP.	.9% 480.00
D29-1 29	.00 H	MISC

Iowa Department of Public Health  
Flowchart of Selected Fees Collected



Iowa Department of Public Health  
Flowchart of Selected Fees Collected

- ① Mail is sorted in IDPH mail room. A representative from each Division and/or Bureau picks up the mail after it has been sorted.
- ② Documents (applications, requests, etc.) are reviewed and IDPH staff members ensure amount remitted is appropriate. Documents and corresponding funds are sent to the Cashier's Office.
- ③ Cashier receives documents and funds. Amount submitted for each document is keyed into validation machine and automatically included in the total tallied by the machine. Each document is given a sequential 4-digit validation number by the machine. The validation number, dollar amount, date and a description of the type of fee is stamped on each document by a printer located next to the machine. The same information should also be recorded on the internal tape of the validation machine.
- ④ Validated documents are returned to each licensing area.
- ⑤ Each area ensures documents are validated, completes the appropriate administrative process then issues the license/certificate to the customer. The document is filed in the licensing area. If a validated document is not returned to the licensing area, the document is license/certificate is not mailed to the customer. It is expected the customer would call to inquire about the status of the license/certificate if this occurred, thus triggering a review for an unvalidated document.
- ⑥ A clerk from the Vital Records area of the Bureau of Health Statistics collects the mail from the IDPH mail room and sorts it into the following categories:
  - Summary Reports from hospitals (birth information)
  - Applications for certified copies
  - Information from County Recorders
  - Other correspondence
- ⑦ Requests for certified copies arriving through the mail, at the walk-up window or via a phone call are electronically tracked and summarized on a daily report of activity. The funds collected by the Vital Records area are balanced to the daily report which is submitted to the Cashier. Copies are issued prior to the Cashier's validation of the deposit.
 

Using birth information electronically submitted to IDPH by the hospitals, staff from the Vital Records area issue birth certificates and mail them without ensuring the related fee has been submitted.
- ⑧ The following items are submitted to the Cashier's Office by the Vital Records area:
  - Birth information submitted by hospitals: Summary Reports and funds remitted
  - Information submitted by County Recorders: Spreadsheet prepared by Vital Records' staff and funds remitted
  - All other activity: Floor and window activity report and funds collected
- ⑨ Validated documents are returned to Vital Records and filed. Prior to March 2004, completeness was not verified for Summary Reports submitted by hospitals.